Registered No. WB/SC-247 **No. WB(Part-I)/99/SAR-2**

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PAUSA 11] FRIDAY, JANUARY 1, 1999 [SAKA 1920

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 5-F T. Calcutta, the 1st January, 1999.

NOTIFICATION

In exercise of the power conferred by sub-section (2) of section 1 of the West Bengal Taxation Laws (Second Amendment) and Repealing Act, 1998 (West Ben. Act VIII of 1998), (hereinafter referred to as the said Act), the Governor is pleased hereby to appoint the 1st day of January, 1999, as the date on which section 4, and clause (3) of section 5, of the said Act shall come into force.

By order of the Governor,

A. GUPTA,
Pr. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 6-F.T. Calcutta, the 1st January, 1999.

NOTIFICATION

In exercise of the power conferred by section 104 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), the Governor is pleased hereby to make the following amendments in the West Bengal Sales Tax Rules, 1995, as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules,—

(1) in Chapter XII, in Part I, in rule 152, for sub-rule (1), *substitute* the following sub-rule:—

"(1) Every dealer registered under the Act shall, subject to the provisions of rule 153 or sub-rule (1) of rule 161, furnish returns quarterly in Form 25 within thirty days from the date immediately following the date of expiry of each quarter.";

(2) in Chapter XV, in Part II,—

(a) in rule 223,—

(i) for sub-rule (1), *substitute* the following sub-rule:—

"(i) For the purpose of sub-section (1) of section 72, a transporter shall, while transporting in his goods vehicle any goods referred to in that sub-section, make a declaration on the body of the consignment note or on a document of like nature in the format appended to this sub-rule.

DECLARATION

I, the transporter do hereby declare the following:—

(1) The goods bound for any destination outside West Bengal, transported in this vehicle No. . . . . shall not be unloaded, delivered or sold in West Bengal:

(2) Name of the first checkpost through which the vehicle enters West Bengal . . . . . .:

(3) (a) Name of the last checkpost in West Bengal through which the vehicle shall move outside West Bengal :

(b) Approximate date by which the vehicle shall move outside West Bengal ..... :

(4) (a) Whether there is any possibility of transhipment in West Bengal (Please tick whichever is applicable.) : yes/no

*(b) If yes,

(i) Place of such transhipment :

(ii) Vehicle No. after the transhipment is effected :

Date : .....

Signature : .....

Status : .....

*Strike out if not applicable.";

(ii) in sub-rule (2), *omit* the words "in triplicate";

(b) for rule 224, *substitute* the following rule:—

"Countersigning of the declaration in respect of goods transported through West Bengal at the first checkpost in West Bengal

224. The declaration made by a transporter under sub-rule (1) of rule 223 and produced before any authority referred to in sub-rule (2) of that rule along with a copy of the invoice or delivery note in respect of the goods being transported in the goods vehicle, shall be countersigned by the Deputy Commissioner, Assistant Commissioner, Commercial Tax Officer, or Inspector, as the case may be, referred to in sub-rule (2) of rule 223, and the declaration along with the other document as aforesaid shall be returned to the transporter after recording in a register the particulars given in the consignment note or in the document of like nature, as the case may be, and in the declaration contained therein and thereafter the vehicle shall be allowed to move.";

(c) for rule 225, *substitute* the following rule:—

"Endorsement of countersigned declaration at the last checkpost in West Bengal

225. The declaration duly countersigned under rule 224 and produced before the Deputy Commissioner, Assistant Commissioner, Commercial Tax Officer, or Inspector, as the case may be, in accordance with the provisions of sub-section (4) of section 72 shall, upon verification of the goods being transported in the goods vehicle with those specified in such declaration, be endorsed by him with his official seal at the last checkpost and thereafter it shall be returned to the transporter for onward movement of the vehicle to the place of destination outside West Bengal, after recording in a register the particulars given in the consignment note or in the document of like nature, as the case may be, and in the declaration contained therein and also the particulars of transhipment of goods, if any.";

(3) *Omit* FORM 43.

2. Clause (1) of this notification shall come into force, and shall be deemed to have come into force, on the 1st day of April, 1998, and the remaining clauses of this notification shall come into force on the 1st day of January, 1999.

By order of the Governor,

A. GUPTA,
Pr. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 17-FT. Calcutta, the 4th January, 1999

NOTIFICATION

In exercise of the power conferred by sub-clause (b) of clause (9) of section 2 of the Indian Stamp Act, 1899 (2 of 1899), the Governor is pleased hereby to appoint, with immediate effect, all Additional Sub-Divisional Officers to be the Collectors within the meaning of clause (9) of the said section for the purpose of performing the functions of the Collector under the said Act in respect of the sub-divisions over which they have their respective jurisdictions.

By order of the Governor,

S GHOSH,
Spl Secy to the Govt of West Bengal

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 39-FT Calcutta, the 4th January, 1999

NOTIFICATION

In exercise of the power conferred by clause (16B) of section 2, section 27, section 47A and section 75 of the Indian Stamp Act, 1899 (2 of 1899), the Governor is pleased hereby to make the following amendments in the West Bengal Stamp (Prevention of Under-valuation of Instruments) Rules, 1994 (hereinafter referred to as the said Rules):—

Amendments

In the said rules,—

(1) in sub-rule (9) of rule 3, for the words "District Registrar,", *substitute* the words "Registering Officer,",

(2) in sub-rule (6) of rule 5, for the words "District Registrar", *substitute* the words "Registering Officer";

(3) in rule 7, for the words "District Registrar", *substitute* the words "Registering Officer";

(4) for rule 16, *substitute* the following rule:—

"16. *Manner of maintenance of record and deposit of bank drafts.*—Where a bank draft is received as proof of payment of stamp duty referred to in sub-rule (11) of rule 3 or rule 7, the Registering Officer shall record in the register in Form IX the receipt of such bank draft and deposit into the Government Treasury under the appropriate challan on behalf of the person who furnishes such bank draft under sub-rule (9) of rule 3 or rule 7, and shall, on encashment of the bank draft, enter in the appropriate columns of the register as aforesaid the particulars of the receipted challan";

(5) in Form IX, for the words, figures and brackets "[*See* rule 16(2).]", *substitute* the following words, figures and brackets:—

"[*See* rule 16]".

By order of the Governor,

T. K BASU,
Dy Secy to the Govt of West Bengal

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 247-F.T. Calcutta, the 28th January, 1999.

NOTIFICATION

In exercise of the power conferred by sub-section (1), read with clause (c) of sub-section (2), of section 18 of the West Bengal Taxation Tribunal Act, 1987 (West Ben. Act VIII of 1987), the Governor is pleased hereby to make the following amendments in the West Bengal Taxation Tribunal (Salaries, Allowances and Conditions of Service of Chairman and Other Members) Rules, 1988, as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules,—

(1) in rule 3, for the words beginning with "eight thousand and five hundred rupees" and ending with "eight thousand rupees per Mensem:", *substitute* the words "rupees twenty-six thousand plus a special allowance of rupees one thousand per mensem and every other Member shall receive a fixed pay of rupees twenty-six thousand per mensem:";

(2) in rule 6, for sub-rule (2), *substitute* the following sub-rule:—

"(2) The special pension payable to the Chairman or other Member under sub-rule (1) shall be calculated at the rate of rupees one thousand four hundred and fifty per annum:

Provided that the aggregate amount of special pension payable under this rule together with the amount of any pension including commuted portion of pension (if any) drawn or entitled to be drawn while holding office in the Tribunal shall not exceed the maximum amount of pension prescribed for a Judge of a High Court.";

(3) after rule 6A, *insert* the following rule:—

"6B. *Leave encashment.*—On the expiry of his term of office in the Tribunal, the Chairman or a Member shall be entitled to receive cash equivalent of leave salary in respect of the earned leave standing to his credit, provided that the quantum of leave shall not exceed 300 days inclusive of the quantum of leave encashed for his service rendered prior to his appointment in the Tribunal.";

(4) after rule 14B, *insert* the following rule:—

"14C. Notwithstanding anything contained in rules 4 to 14B of these rules, the conditions of service and other perquisites available to the Chairman shall be the same as admissible to a serving Judge of a High Court as contained in the High Court Judges (Conditions of Service) Act, 1954 (28 of 1954).".

2. Clause (1), and clause (4), of this notification shall come into force, and shall be deemed to have come into force, on the 1st day of January, 1996, clause (2) of this notification shall come into force, and shall be deemed to have come into force, on the 8th day of August, 1997 and clause (3) of this notification shall come into force, and shall be deemed to have come into force, on the 1st day of July, 1997.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Dy. & ex-officio
Dy. Secy. to the Govt. of West Bengal.

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 3104-F.T. Calcutta, the 31st December, 1998.

NOTIFICATION

In exercise of the powers conferred by section 74 of the Indian Stamp Act, 1899 (2 of 1899), the Governor is pleased hereby to make the following amendments in the rules for regulating the supply and sale of stamps and stamped papers, the persons by whom alone such sale is to be conducted, and the duties and remunerations of such persons, published under the Government of Bengal, Finance Department, notification No. 6442-S.R., dated the 2nd December, 1899, at pages 1498-1500 of Part I of the *Calcutta Gazette*, dated the 6th December, 1899 as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules,—

(1) in rule V, under the heading "Impressed", in column 1, for the letters and figures "Rs. 2000", *substitute* the letters and figures "Rs. 4000";

(2) in rule VI,—

(a) for the letters and figures "Rs. 2000", *substitute* the letters and figures "Rs. 4000"; and

(3) in rule VIA, for the letters and figures "Rs. 2000", wherever they occur, *substitute* the letters and figures "Rs. 4000".

By order of the Governor,

T. K. BASU,
Dy. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

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By order of the Governor,

T. K. BASU,
Dy. Secy. to the Govt. of West Bengal.

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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 259-L.—5th February, 1999.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act IX of 1998

THE KALYANI UNIVERSITY (AMENDMENT) ACT, 1998.

[*Passed by the West Bengal Legislature.*]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 5th February, 1999.]

An Act to amend the Kalyani University Act, 1981.

WHEREAS it is expedient to amend the Kalyani University Act, 1981, for the purposes and in the manner hereinafter appearing; West Ben Act XL of 1981

It is hereby enacted in the Forty-ninth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the Kalyani University (Amendment) Act, 1998.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Amendment of section 2 of West Ben Act XL of 1981

2. In section 2 of the Kalyani University Act, 1981 (hereinafter referred to as the principal Act), after clause (4), the following clause shall be inserted:—

'(4A) "districts" means the districts of Nadia and Murshidabad;'.

Amendment of section 5

3. In section 5 of the principal Act,—

(1) for sub-section (1), the following sub-section shall be substituted:—

The Kalyani University (Amendment) Act, 1998.

(Sections 4, 5.)

'(1) Save as otherwise provided in this Act, the powers of the University conferred by or under this Act shall not extend beyond the limits of the districts and the local limits of the police station of Bijpur in the district of North 24-Parganas.

Explanation.—For the purpose of this sub-section, "local limits of the police station of Bijpur" shall mean the local limits of the police station of Bijpur as declared generally or specifically by the State Government under clause (s) of section 2 of the Code of Criminal Procedure, 1973, and in force on the date of commencement of this Act.'; 2 of 1974.

(2) in sub-section (3), for the words "any police-station", the words "the police station" shall be substituted;

(3) after sub-section (3), the following sub-section shall be inserted:—

"(4) Notwithstanding anything contained in any other law for the time being in force, with effect from such date as the State Government may, by notification in the *Official Gazette*, appoint in this behalf (hereinafter referred to in this section as the said date),—

(a) such colleges existing on the said date within the limits of the districts as may be specified in the notification, shall—

(i) be deemed to be affiliated to the University and shall continue to be so affiliated until the University otherwise directs; and

(ii) cease to be affiliated to the University of Calcutta or any other University to which they may have been affiliated before the said date;

(b) any Teacher, Principal or member of the Governing Body of any such college holding, by virtue of his being such Teacher, Principal or member, any office in or under the University of Calcutta or any of the authorities of the said University, shall cease to hold such office, and the vacancy so caused shall be deemed to be a casual vacancy for the purposes of the Calcutta University Act, 1979; West Ben. Act XXXVIII of 1979.

(c) no college or institution situated within the local limits of the jurisdiction of the University, but not admitted to its privileges, shall be associated with, or be admitted to, the privileges of any other university except with the previous approval of the State Government.".

Amendment of section 7.

4. For clause (4) of section 7 of the principal Act, the following clause shall be substituted:—

"(4) persons holding such other posts as may be approved by the State Government and declared by statutes to be posts of officers of the University.".

Amendment of section 17.

5. In sub-section (1) of section 17 of the principal Act,—

(1) under the heading "(a) *ex officio members*", for clause (v), the following clause shall be substituted:—

"(v) the Secretary, Department of Higher Education, Government of West Bengal, or his nominee not below the rank of Deputy Secretary to the Government of West Bengal;";

The Kalyani University (Amendment) Act, 1998.

(Sections 6-8.)

(2) under the heading "(b) *other members*",—

(a) in clause (xii), for the word "five", the word "seven" shall be substituted;

(b) in clause (xiii), for the word "three", the word "four" shall be substituted;

(c) in clause (xv), for the words "one member", the words "two members" shall be substituted;

(d) after clause (xx), the following clause shall be inserted:—

"(xxa) one member elected by the Librarians of the University and of the colleges affiliated to the University from amongst themselves;";

(e) in clause (xxi), for the words "one member", the words "three members" shall be substituted.

Amendment of section 20.

6. In sub-section (1) of section 20 of the principal Act, under the heading "(a) *ex officio members*", for clause (iii), the following clause shall be substituted:—

"(iii) the Secretary, Department of Higher Education, Government of West Bengal, or his nominee not below the rank of Deputy Secretary to the Government of West Bengal;";

Amendment of section 21.

7. In section 21 of the principal Act,—

(1) after clause (v), the following clause shall be inserted:—

"(va) to approve the results of examinations on the recommendation of the Faculty Councils for post-graduate studies and the Councils for undergraduate studies, as the case may be;";

(2) in clause (ix), after the words "to prescribe", the words ", with the approval of the State Government," shall be inserted.

Substitution of new section for section 22.

8. For section 22 of the principal Act, the following section shall be substituted:—

"The Faculty Councils for post-graduate studies.

22. (1) There shall be the following Faculty Councils for post-graduate studies:—

(a) the Faculty Council for Post-Graduate Studies in Arts, Commerce and Education;

(b) the Faculty Council for Post-Graduate Studies in Science;

(c) the Faculty Council for Post-Graduate Studies in Engineering, Technology and Management.

(2) Each Faculty Council for post-graduate studies shall consist of the following members:—

(i) the Vice-Chancellor—Chairman;

(ii) the Dean of the Faculty Council concerned;

(iii) the Head or Heads of the Department or Departments concerned, if any;

(iv) the Professor or Professors of the Department or Departments concerned, if any;

(v) two Teachers (participating in post-graduate teaching in the subject or subjects concerned) from constituent colleges or professional colleges, nominated by the Vice-Chancellor;

(vi) four Teachers of the University, other than Professors, at least one of whom shall be from any Department under the Faculty Council for post-graduate studies concerned, elected jointly by such Teachers;

(vii) one person having special knowledge in the subject or subjects concerned, nominated by the Vice-Chancellor;

The Kalyani University (Amendment) Act, 1998.

(Section 9.)

(viii) three Teachers participating in undergraduate teaching in the subject or subjects concerned, elected by the members of the Councils for undergraduate studies from amongst themselves:

Provided that in the case of the Faculty Council for post-graduate studies in—

(a) Engineering, Technology and Management, and

(b) Arts, Commerce and Education,

the Principal or Principals of the college or colleges in which instruction is provided for undergraduate courses of study in engineering, technology and education as well as for post-graduate courses of study in management, shall also be the members of the Faculty Council concerned.

(3) Each Faculty Council for post-graduate studies shall have a Secretary to be appointed by the Executive Council.

(4) One-third of the total number of members of a Faculty Council for post-graduate studies shall be a quorum for a meeting of the Faculty Council.".

Substitution of new section for section 23

9. For section 23 of the principal Act, the following section shall be substituted:—

"Powers and functions of the Faculty Councils for post-graduate studies.

23. Subject to the provisions of this Act, and the Statutes, the Ordinances and the Regulations, a Faculty Council for post-graduate studies shall exercise the following powers and perform the following duties:—

(i) to make proposals to the Executive Council for the establishment of University Departments, institutions, centres, libraries, laboratories and museums for study and research to be maintained by the University;

(ii) to recommend to the Executive Council the creation and institution of Professorships, Readerships, Lecturerships and other teaching posts and the duties and emoluments thereof;

(iii) to make proposals to the Executive Council for the promotion of research and, through special committees, if any, constituted for the purpose, to call for reports on such research work from persons engaged therein, and to make recommendations to the Executive Council thereon;

(iv) to recommend to the Executive Council the minimum qualifications for the posts of Teachers and Teachers of the University;

(v) to make proposals to the Executive Council regarding provisions to be made for enabling the University to undertake specialisation of studies and for organisation of common laboratories, libraries, museums, institutes of research and other institutions, maintained by the University;

(vi) to constitute or reconstitute the departments of teaching with the approval of the Executive Council;

(vii) to make provisions for lectures and instructions for students of constituent colleges and University Laboratories and also for other persons who are not such students;

(viii) to advise the Executive Council on the institution of degrees, titles, diplomas, certificates and other academic distinctions;

(ix) to consider the results of examinations leading to the conferment of any post-graduate degree, diploma or certificate of the University, and to recommend such results to the Executive Council for approval;

(x) to provide for the inspection or the investigation into the affairs of any Department of the University or any institution established, maintained or managed by the University and submit report to the Executive Council;

(xi) to have general supervision over the Boards of Studies attached to the Faculty Council;

The Kalyani University (Amendment) Act, 1998.

(Section 10.)

(xii) to frame rules relating to the courses of post-graduate studies and the division of subjects in regard thereto and to recommend to the Executive Council the making of Regulations in this behalf;

(xiii) to appoint, if required by the Executive Council, after considering the views of the Boards of Studies attached to the Faculty Council, Boards of Examiners in the subject or subjects relating to post-graduate studies, including the subjects for doctoral thesis and prizes and medals;

(xiv) to call for such reports or information as the Faculty Council may consider necessary for efficient discharge of its duties from the teaching departments, research units or Boards of Studies;

(xv) to consider any educational matter relating to the Faculty Council and to arrive at decisions or make recommendations pertaining thereto to the appropriate authority or officer;

(xvi) to maintain contact with the corresponding Council for undergraduate studies for the purpose of sharing ideas and ensuring co-ordination;

(xvii) to submit each year its annual report to the Executive Council;

(xviii) to make rules for the transaction of its own business;

(xix) to exercise all other powers and perform all other functions conferred and imposed on it by or under this Act;

(xx) to delegate to the teaching departments, research units, and Board of Studies attached to it the responsibility for such academic matters as respectively concern such departments, units and Boards;

(xxi) to recommend to the Executive Council the conferment of post-graduate degrees, diplomas and certificates.".

Insertion of new sections 23A and 23B.

10. After section 23 of the principal Act, the following sections shall be inserted:—

"The Council for undergraduate studies

23A. (1) There shall be the following Councils for undergraduate studies:—

(a) the Council for undergraduate studies in Arts, Science, Commerce and Education;

(b) the Council for undergraduate studies in Engineering and Technology.

(2) The Council for undergraduate studies in Arts, Science, Commerce and Education, shall consist of the following members:—

(i) the Vice-Chancellor—Chairman;

(ii) the Deans of the Faculty Councils for post-graduate studies in Arts, Commerce and Education, and Science;

(iii) ten Teachers of affiliated colleges imparting teaching in Arts, Science, Commerce and Education, of whom two shall be from a Teachers' training college or other professional college, if any, elected by the Teachers of such colleges;

(iv) two teachers participating in post-graduate teaching in the subject or subjects concerned, elected by the members of the Faculty Councils for post-graduate studies from amongst themselves;

(v) four Principals, of whom three shall be from the undergraduate colleges of Arts, Science and Commerce and one shall be from a Teachers' training college, elected jointly by the Principals of such colleges;

(vi) two persons having special knowledge in the subject or subjects concerned, nominated by the Vice-Chancellor.

The Kalyani University (Amendment) Act, 1998.

(Section 10.)

(3) The Council for undergraduate studies in Engineering and Technology shall consist of the following members:—

(i) the Vice-Chancellor—Chairman;

(ii) the Dean of the Faculty Council for post-graduate studies in Engineering and Technology;

(iii) not more than six Teachers participating in teaching in the subject concerned from amongst themselves;

(iv) the Principal or Principals of the engineering and technological colleges;

(v) the Head or Heads of the Department or Departments concerned, if any;

(vi) two persons having special knowledge in the subject concerned, nominated by the Vice-Chancellor.

(4) Each Council for undergraduate studies shall have a Secretary to be appointed by the University.

(5) All elections to the Council for undergraduate studies shall be held in the manner prescribed by the Statutes.

(6) One-third of the total number of members of the Council for undergraduate studies shall be a quorum for a meeting for the Council.

Powers and functions of the Councils for undergraduate studies.

23B. Subject to the provisions of this Act, and the Statutes, the Ordinances and the Regulations, a Council for undergraduate studies shall exercise the following powers and perform the following functions:—

(i) to recommend to the Executive Council the affiliation of a college or an institution in one or more subjects;

(ii) to ensure annual inspection of colleges;

(iii) to exercise general supervision over the colleges to ensure that the conditions of affiliation are properly fulfilled, the standard of teaching is uniformly maintained and syllabuses as prescribed are properly completed within the academic year;

(iv) to fix the last date of admission of students to different courses of studies and the date of commencement of examinations in consultation with other Councils for undergraduate studies;

(v) to appoint Head Examiners, Examiners, Paper-setters, Scrutineers, Co-ordinators, Convenors, Tabulators and other persons under the general supervision of the Executive Council;

(vi) to consider the results of examinations below the post-graduate level leading to the conferment of any degree, diploma or certificate of the University, and to recommend such results to the Executive Council for approval;

(vii) to recommend to the Executive Council the disaffiliation or withdrawal of affiliation of any college in respect of any subject or subjects, if, on receipt of a written report from a team of Inspectors appointed by the University, the Council is of opinion that proper standard of teaching is not maintained or conditions of affiliation are not properly fulfilled or the results of the candidates sent up by the college for any examination are unsatisfactory or the college has failed to comply with the directives of the Council;

(viii) to establish, maintain and manage halls and hostels of undergraduate colleges;

The Kalyani University (Amendment) Act, 1998.

(Section 11.)

(ix) to recommend to the Executive Council the temporary take over of the management of an affiliated or a recognised college or institution, other than a Government College, in consultation with the Executive Council in order to ensure that proper standards of teaching, training or instruction are maintained therein;

(x) to provide for the inspection or investigation into the affairs of undergraduate colleges or institutions, recognised by the Council or affiliated to the University, and to exercise general supervision and control over them;

(xi) to make due provision for health, welfare, residence, and discipline of students and their relationship with colleges and the University and to provide for such training of students as may be considered desirable;

(xii) to recommend to the Executive Council the dissolution of the Governing Body of an affiliated college or institution, other than a Government College, and pending reconstitution of the Governing Body, the appointment of an Administrator or an *ad hoc* Governing Body;

(xiii) to collect fees for examination, condonation of short percentage for appearing at an examination as non-collegiate student, mark sheet, late admission, change of examination centre, scrutiny of answer script, and change of name or surname, and any other charge for registration and migration of students and grant of diplomas, certificates or any other documents at such rate as may be prescribed by the Executive Council;

(xiv) to exercise supervision to ensure that all properties and funds of the Council are properly controlled and administered;

(xv) to extend facilities and other assistance including exhibits of records, books of accounts, ledgers and any other documents to officers deputed by the University for inspection;

(xvi) to approve the annual report of the activities of the Council during the previous academic year and submit the same to the Executive Council on or before such date as may be fixed by the Executive Council;

(xvii) to abide by, and implement promptly, the decisions that may be arrived at by the University from time to time in regard to the Council;

(xviii) to follow the guidelines and the rules framed by the University from time to time;

(xix) to have general responsibility for academic affairs in relation to undergraduate studies with which the Council is concerned;

(xx) to have general supervision over the Board of Studies attached to the Council in accordance with the rules framed for the purpose;

(xxi) to maintain contact with the corresponding Council for post-graduate studies for the purpose of sharing ideas and ensuring co-ordination;

(xxii) to frame rules relating to the courses of undergraduate studies and the division of subjects in regard thereto, and to recommend to the Executive Council the making of Regulations in this behalf.".

Amendment of section 24.

11. In section 24 of the principal Act,—

(1) for sub-section (1), the following sub-section shall be substituted:—

"(1) There shall be a Dean for each Faculty Council for post-graduate studies who shall be a Professor of the University.";

(2) in sub-section (2), after the words "members of the Faculty Council", the words "for post-graduate studies" shall be inserted;

The Kalyani University (Amendment) Act, 1998.

(Sections 12, 13.)

(3) after sub-section (2), the following sub-section shall be inserted:—

"(2A) The Dean or the seniormost Dean, as the case may be, shall act as the Vice-Chairman of the Council for undergraduate studies concerned.".

Amendment of section 25.

12. In section 25 of the principal Act, for the words "Faculty Council for post-graduate and undergraduate studies.", the words "Faculty Council for post-graduate studies or Council for undergraduate studies." shall be substituted.

Amendment of section 41

13. In sub-section (2) of section 41 of the principal Act, for the words "fifteen days", the words "three months" shall be substituted.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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MAGHA 16] FRIDAY, FEBRUARY 5, 1999 [SAKA 1920

PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 260-L.—5th February, 1999.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act X of 1998

THE WEST BENGAL SALARIES AND ALLOWANCES (AMENDMENT) ACT, 1998.

[Passed by the West Bengal Legislature.]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary,* of the 5th February, 1999.]

An Act to amend the West Bengal Salaries and Allowances Act, 1952.

WHEREAS it is expedient to amend the West Bengal Salaries and Allowances Act, 1952, for the purpose and in the manner hereinafter appearing; West Ben. Act V of 1952

It is hereby enacted in the Forty-ninth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the West Bengal Salaries and Allowances (Amendment) Act, 1998.

(2) It shall be deemed to have come into force on the 1st day of December, 1998.

Amendment of section 3 of West Ben. Act V of 1952.

2. In section 3 of the West Bengal Salaries and Allowances Act, 1952,—

(1) in sub-section (4), for the letters and figures "Rs. 12,000", the letters and figures "Rs. 30,000" shall be substituted;

The West Bengal Salaries and Allowances (Amendment) Act, 1998.

(Section 2.)

(2) after sub-section (4), the following sub-section shall be inserted:—

"(5) There shall be paid to the Chief Minister and to each of the Ministers, Ministers of State, Deputy Ministers and Parliamentary Secretaries a compensatory allowance of Rs. 1,500 per month.".

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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MAGHA 29] THURSDAY, FEBRUARY 18, 1999 [SAKA 1920

PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 399-L.—18th February, 1999.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act XI of 1998

THE WEST BENGAL LEGISLATURE (MEMBERS' PENSION) (AMENDMENT) ACT, 1998.

[*Passed by the West Bengal Legislature.*]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary,* of the 18th February, 1999.]

An Act to amend the West Bengal Legislature (Members' Pension) Act, 1986.

WHEREAS it is expedient to amend the West Bengal Legislature (Members' Pension) Act, 1986, for the purposes and in the manner hereinafter appearing; West Ben Act XVIII of 1986.

It is hereby enacted in the Forty-ninth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement.

1. (1) This Act may be called the West Bengal Legislature (Members' Pension) (Amendment) Act, 1998.

(2) It shall be deemed to have come into force on the 1st day of December, 1998.

The West Bengal Legislature (Members' Pension) (Amendment) Act, 1998.

(Sections 2, 3.)

Amendment of section 3 of West Ben Act XVIII of 1986

2. In section 3 of the West Bengal Legislature (Members' Pension) Act, 1986 (hereinafter referred to as the principal Act),—

(1) in sub-section (1),—

(a) for the words "seven hundred and fifty rupees", the words "one thousand rupees" shall be substituted;

(b) in the proviso,—

(i) for the words "fifty rupees", the words "one hundred rupees" shall be substituted, and

(ii) for the words "one thousand rupees", the words "two thousand rupees" shall be substituted;

(2) for sub-section (3), the following sub-section shall be substituted:—

"(3) Any person, including a freedom-fighter, entitled to any pension from the Central Government or any State Government, or any corporation owned or controlled by the Central Government, or any State Government, or any local authority, under any law or otherwise, shall also be entitled to pension under sub-section (1) or sub-section (1A), as the case may be.";

(3) sub-section (4) shall be omitted;

(4) in sub-section (7), after the words "the spouse of such person shall", the words", whether or not such spouse draws any pension from any other source," shall be inserted.

Amendment of section 3A

3. In section 3A of the principal Act, for the words "his spouse", the words "the spouse of such person" shall be substituted.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PHALGUNA 3] MONDAY, FEBRUARY 22, 1999 [SAKA 1920

PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 412-L.—22nd February, 1999.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act XII of 1998

THE BENGAL LEGISLATIVE ASSEMBLY (MEMBERS' EMOLUMENTS) (AMENDMENT) ACT, 1998.

[*Passed by the West Bengal Legislature.*]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary,* of the 22nd February, 1999.]

An Act to amend the Bengal Legislative Assembly (Members' Emoluments) Act, 1937.

WHEREAS it is expedient to amend the Bengal Legislative Assembly (Members' Emoluments) Act, 1937, for the purposes and in the manner hereinafter appearing; Ben Act II of 1937

It is hereby enacted in the Forty-ninth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the Bengal Legislative Assembly (Members' Emoluments) (Amendment) Act, 1998.

(2) It shall be deemed to have come into force on the 1st day of December, 1998.

Amendment of section 3 of Ben Act II of 1937

2. In section 3 of the Bengal Legislative Assembly (Members' Emoluments) Act, 1937 (hereinafter referred to as the principal Act), for the words "six hundred and fifty rupees", the words "one thousand and five hundred rupees" shall be substituted.

The Bengal Legislative Assembly (Members' Emoluments) (Amendment) Act, 1998.

(Section 3.)

Amendment of section 4

3. In section 4 of the principal Act,—

(1) in sub-clause (i) of clause (a), for the words "two hundred rupees", the words "two hundred and fifty rupees" shall be substituted;

(2) in clause (aa), for the words "five hundred rupees", the words "one thousand and five hundred rupees" shall be substituted;

(3) in clause (aaa), for the words "one thousand rupees", the words "two thousand and five hundred rupees" shall be substituted.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PHALGUNA 13] THURSDAY, MARCH 4, 1999 [SAKA 1920

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No 616-F.T Calcutta, the 4th March, 1999.

NOTIFICATION

In exercise of the power conferred by clause (a) of sub-section (4c) of section 4A of the West Bengal Entertainment-cum-Amusement Tax Act, 1982 (West Ben. Act VI of 1982), the Governor is pleased hereby to specify that a sub-cable operator, who transmits from his video cassette player set or video cassette recorder set for exhibition of any performance, film or programme through a Cable television network, shall pay tax under the said clause at the rate indicated below in respect of different areas and such tax shall be paid by him by the 30th day of June of each year,—

(1) if the place from where such transmission is made is situated within the area of the Calcutta Metropolitan Area as described in the First Schedule to the West Bengal Town and Country (Planning and Development) Act, 1979 (West Ben Act XIII of 1979) Rs 1,500 00 per year,

(2) if the place from where such transmission is situated within any area other than the area specified in clause (1) . . . Rs 1,000 00 per year.

2 This notification shall come, and shall be deemed to have come, into force on the 1st day of January, 1999

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty & ex officio
Dy. Secy to the Govt of West Bengal.

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 617-F.T. Calcutta, the 4th March, 1999.

NOTIFICATION

In exercise of the power conferred by section 12 of the West Bengal Entertainment-cum-Amusement Tax Act, 1982 (West Ben. Act VI of 1982), the Governor is pleased hereby to make the following amendments in the West Bengal Entertainment-cum-Amusement Tax Rules, 1983, as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules,—

(1) in rule 2, in sub-rule (1),—

(a) for clause (b), *substitute* the following clause:—

"(b) 'appropriate Government Treasury' mean,—

(i) in respect of—

(A) a holder of a television set, video cassette recorder set or video cassette player set who has obtained a licence under the Indian Wireless Telegraphy Act, 1933 (17 of 1933) from a post office situated in Calcutta for such set or who has not obtained such licence from any post office situated in West Bengal for such set kept in Calcutta; or

(B) such holder referred to in item (A) who makes any public performance or exhibition of films through a video cassette player set during any week and the place of such performance or exhibition during the said week is situated in Calcutta; or

(C) such holder referred to in item (A) who transmits from such set for exhibition of performance, film or any other programme through Cable television network during any week and the place of such transmission during the said week is situated in Calcutta; or

(D) an owner or person referred to in sub-section (4a) of section 4A who is liable to pay tax under that sub-section during any month and the place at which any electrical, electronic or mechanical device referred to in that sub-section is kept, is situated in Calcutta; or

(E) a sub-cable operator referred to in clause (b) of the *Explanation* to sub-section (4a) of section 4A who transmits from his video cassette recorder set or video cassette player set any performance, film or programme and is liable to pay tax under sub-section (4c) of the said section during any year or part thereof and the place of such transmission during the said year or part thereof is situated in Calcutta,

the Calcutta Branch of the Reserve Bank of India or such branches in Calcutta of the State Bank of India or such branches in Calcutta of a corresponding new Bank constituted under the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970), as may be notified to act as agent of the Reserve Bank of India by the State Government for the purpose of accepting deposits under the Act on behalf of the Calcutta Collectorate Treasury, and

(ii) in respect of—

(A) a holder of a television set, video cassette recorder set or video cassette player set who has obtained a licence under the Indian Wireless Telegraphy Act, 1933 (17 of 1933) from a post office situated outside Calcutta for such set or who has not obtained such licence from any post office situated in West Bengal for such set kept outside Calcutta; or

(B) such holder referred to in item (A) who makes any public performance or exhibition of films through a video cassette recorder set or a video cassette player set during any week and the place of such performance or exhibition during the said week is situated outside Calcutta; or

(C) such holder referred to in item (A) who transmits from such set programme for exhibition of performance, film or any other programme through Cable television network during any week and the place of such transmission during the said week is situated outside Calcutta; or

(D) an owner or person referred to in sub-section (4a) of section 4A who is liable to pay tax under the said sub-section during any month and the place at which any electrical, electronic or mechanical device referred to in the said sub-section is kept, is situated outside Calcutta; or

(E) a sub-cable operator referred to in clause (b) of the *Explanation* to sub-section (4a) of section 4A who transmits from his video cassette recorder set or video cassette player set any performance, film or programme and is liable to pay tax under sub-section (4c) of the said section during any year or part thereof and the place of such transmission during the said year or part thereof is situated outside Calcutta,

the Treasury or the Sub-treasury, as the case may be, of the sub-division in which the post office referred to in item (A) is situated or such set is kept, as the case may be, or such branches of the State Bank of India/Central Bank of India in the said sub-division as are authorised to accept deposits on behalf of the Treasury or Sub-treasury;";

(b) in clause (c),—

(i) for the words, figure and letter "of section 4A means—", *substitute* the words, letters, figures and brackets "of section 4A or a sub-cable operator liable to pay tax under sub-section (4c) of section 4A";

(ii) after sub-clause (iv), *insert* the following sub-clause:—

"(v) where any sub-cable operator is liable to pay tax under sub-section (4c) of section 4A of the Act, the Agricultural Income-tax Officer within whose jurisdiction such sub-cable operator transmits from a video cassette recorder set or a video cassette player set for exhibition of any performance, film or programme through the same Cable television network by which he provides cable service to customers as referred to in clause (ii) of sub-section (4a) of section 4A.";

(2) after rule 3A, *insert* the following rules:—

"3B. *Application for certificate of enrolment by a sub-cable operator, issue of certificate of enrolment and imposition of penalty for failure to get enrolled.*—(1) An application for certificate of enrolment under clause (c) of sub-section (4c) of section 4A shall be made in Form 1BB and shall be signed by the sub-cable operator referred to in clause (b) of the *Explanation* to sub-section (4a) of section 4A and it shall be verified in the manner provided therein.

(2) On receipt of an application for enrolment, the appropriate Agricultural Income-tax Officer shall grant to the applicant a certificate of enrolment in Form 1CC, if he is satisfied that the application furnished by the applicant is correct and complete.

(3) (a) Where it appears to the appropriate Agricultural Income-tax Officer that a sub-cable operator referred to in clause (a) of sub-section (4c) of section 4A is liable to pay penalty under clause (e) of the said sub-section, he shall serve a notice in Form 1DD upon such sub-cable operator directing him to appear in person or through agent and show cause on the date and at the time and place specified in such notice as to why a penalty as proposed in the notice shall not be imposed on him, and the date of showing cause shall be fixed ordinarily not before thirty days from the date of issue of such notice.

(b) Where the appropriate Agricultural Income-tax Officer imposes a penalty in accordance with the provisions of clause (e) of sub-section (4c) of section 4A, he shall serve a notice of demand in Form 1EE directing the sub-cable operator to pay the penalty so imposed and shall also specify a date in such notice, not less than thirty days after the issue of the notice, by which the payment shall be made and a date by which the receipted challan in proof of such payment shall be produced.

(4) (a) If it comes to the notice of the appropriate Agricultural Income-tax Officer that a sub-cable operator liable to pay tax under clause (a) of sub-section (4c) of section 4A has failed to pay the amount of tax due from such sub-cable operator as required under the said clause in the manner laid down in rule 5, he shall serve on such sub-cable operator a notice in Form 1GA directing him to appear in person or through agent and to show cause on the date and at the time and place specified in such notice as to why a penalty as proposed in the notice shall not be imposed on such sub-cable operator, and the date of showing cause shall be fixed ordinarily not before thirty days from the date of issue of such notice.

(b) Where the appropriate Agricultural Income-tax Officer imposes a penalty in accordance with the provisions of clause (f) of sub-section (4c) of section 4A, he shall serve a notice of demand in Form 1GB directing the sub-cable operator to pay the penalty so imposed and shall also specify a date in such notice not less than thirty days after the issue of the notice by which the payment shall be made and a date by which the receipted challan in proof of such payment shall be produced.

(5) The provisions of sub-rule (3), sub-rule (4), sub-rule (5), sub-rule (6) and sub-rule (7), of rule 3A shall apply *mutatis mutandis* in respect of a sub-cable operator.

3C. (1) Where a sub-cable operator becomes liable to pay tax under sub-section (4c) of section 4A for the first time, the amount of tax payable by him for any year shall be paid by him within ninety days from the date of his liability to pay such tax:

Provided that where a sub-cable operator becomes liable to pay tax for the first time on or before the 31st day of March, 1999, he shall pay such tax for the year 1999 within ninety days of becoming so liable or by the 30th day of June, 1999, whichever is later.

(2) If a sub-cable operator becomes liable to pay tax after the 30th day of June during a year, he shall be liable to pay tax for the said year one-half of the amount of tax as specified in the notification issued under clause (a) of sub-section (4c) of section 4A.";

(3) in rule 4, in the Table, in column (3), against serial No. 1 in column (1), after the word "penalty.", *insert* the words, letters, figures and brackets "To enrol a sub-cable operator and to impose penalty under clause (c), or clause (f), of sub-section (4c) of section 4A.";

(4) in rule 5,—

(a) after sub-rule (1c), *insert* the following sub-rule:—

"(1d) Every sub-cable operator shall pay the amount of tax and penalty payable under the Act into the Reserve Bank of India or the appropriate Government Treasury under appropriate challan.";

(b) in sub-rule (4), after the words, figure, letter and brackets "or sub-rule (1c)", *insert* the words, figure, letter and brackets "or every sub-cable operator referred to in sub-rule (1d)";

(5) in rule 11, in sub-rule (3), after the words, figures, letters and brackets "sub-section (4a) of section 4A", *insert* the words, figures, letters and brackets "or in respect of a sub-cable operator referred to in clause (a) of sub-section (4c) of section 4A";

(6) in rule 12, after the word, figure and letter "section 4A" in the two places where they occur, *insert* the words, figures, letters and brackets "or in respect of a sub-cable operator referred to in clause (a) of sub-section (4c) of section 4A";

(7) after Form 1B, *insert* the following form:—

"THE WEST BENGAL ENTERTAINMENT-CUM-AMUSEMENT TAX RULES, 1983

FORM 1BB

[*See* sub-rule (1) of rule 3B]

Application for enrolment to be submitted by a sub-cable operator under clause (c) of sub-section (4c) of section 4A of the West Bengal Entertainment-cum-Amusement Tax Act, 1982

To
The Agricultural Income-tax Officer

.....

.....

I/We ..... (name) ....., son/daughter/wife of ..... being the sub-cable operator referred to in clause (a) of sub-section (4c) of section 4A hereby, apply for certificate of enrolment under the West Bengal Entertainment-cum-Amusement Tax Act, 1982 and furnish the following information as required:—

1. Name of the sub-cable operator (state the name of the proprietor, partner, *karta* of Hindu undivided family or company) :
2. Address of the sub-cable operator (full postal address with name of local police station) :
3. Name and style of the Cable television network, if any :
4. Date of installation of Cable television network :
5. Date of starting cable service :
6. Registration No. ..... dated ..... under the Cable Television Networks (Regulation) Act, 1995 (7 of 1995) :
7. Video cassette recorder set/video cassette player set—chassis No. :
8. Address where the set referred to in serial No. 7 is kept and wherefrom it is used to transmit for exhibition of any performance, film and programme to customer :
9. Total number of customers as on the date prior to the date of filing the application :

I declare that the above statements are true to the best of my knowledge and belief.

I would request you to grant me a certificate of enrolment.

Date : ..... *Signature:* .....

Place : ..... *Status:* .....";

(8) after Form 1C, *insert* the following form:—

"THE WEST BENGAL ENTERTAINMENT-CUM-AMUSEMENT TAX RULES, 1983

FORM 1CC

[*See* sub-rule (2) of rule 3B]

Certificate of enrolment under clause (d) of sub-section (4c) of section 4A of the West Bengal Entertainment-cum-Amusement Tax Act, 1982

No. .....

This is to certify that ..... (name and address) is a sub-cable operator engaged in transmitting from a video cassette recorder set/a video cassette player set for exhibition of performance, film or programme through the same Cable television network by which he provides cable service to customers as referred to in clause (ii) of sub-section (4a) of section 4A and has been enrolled under the West Bengal Entertainment-cum-Amusement Tax Act, 1982 (West Ben. Act VI of 1982).

Subject to the amount of tax as may be specified in the notification issued from time to time under clause (a) of sub-section (4c) of section 4A, the holder of this certificate shall pay tax amounting to Rs. ..... per annum on or before ..... of every year in the manner prescribed under the West Bengal Entertainment-cum-Amusement Tax Rules, 1983.

(Seal)

Place : ..... *Signature:* .....

Date : ..... *Designation:* .....";

(9) after Form 1D, *insert* the following form:—

"THE WEST BENGAL ENTERTAINMENT-CUM-AMUSEMENT TAX RULES, 1983

FORM 1DD

[*See* sub-rule (3)(a) of rule 3B]

Notice for imposition of penalty under clause (8) of sub-section (4c) of section 4A of the West Bengal Entertainment-cum-Amusement Tax Act, 1982

To

..... (name of sub-cable operator)

..... (address)

WHEREAS I have information that you, a sub-cable operator, have become liable to pay tax under sub-section (4c) of section 4A of the West Bengal Entertainment-cum-Amusement Tax Act, 1982, but failed to make any application as required under clause (c) of sub-section (4c) of section 4A within the time specified under the said clause;

AND WHEREAS it appears necessary to impose upon you a penalty under clause (e) of sub-section (4c) of section 4A, of the said Act;

You are hereby directed attend in person or by agent at (place) ..... on (date) ..... at (time) ..... and to show cause as to why a penalty not exceeding Rs. ..... (in figure) (Rupees .....) (in words) shall not be imposed on you under clause (e) of sub-section (4c) of section 4A of the said Act.

In the event of your failure to comply with this notice, the penalty as indicated above shall be imposed without further reference to you.

Signature: .....

Date : ..... *Designation:* .....";

(10) after Form 1E, *insert* the following form:—

"THE WEST BENGAL ENTERTAINMENT-CUM-AMUSEMENT TAX RULES, 1983

FORM 1EE

[*See* sub-rule (3)(b) of rule 3B]

Notice of demand of penalty under clause (e) of sub-section (4c) of section 4A of the West Bengal Entertainment-cum-Amusement Tax Act, 1982

To

.....(name of sub-cable operator)

.....(address)

In continuation of the notice in Form 1DD issued to you under clause (e) of sub-section (4c) of section 4A of the West Bengal Entertainment-cum-Amusement Tax Act, 1982, on .....(date), you are hereby informed that the amount payable by you by way of penalty has been determined at Rs. ..... (in figure) (Rupees .....) (in words);

You are hereby directed to pay the sum of Rs. ..... (in figure) (Rupees ....) (in words) due from you into the Government Treasury/ Reserve Bank of India on or before ..... (date) and to produce the receipt in proof of the payment before the undersigned not later than the ..... day of ....., failing which, the said sum shall be recoverable from you as an arrear of land revenue.

Signature: .....

Date : ..... *Designation:* .....";

(11) after Form 1G, *insert* the following forms:—

"THE WEST BENGAL ENTERTAINMENT-CUM-AMUSEMENT TAX RULES, 1983

FORM 1GA

[*See* sub-rule (4)(a) of rule 3B]

Notice under clause (f) of sub-section (4c) of section 4A of the West Bengal Entertainment-cum-Amusement Tax Act, 1982

To

.....(name of sub-cable operator)

.....(address)

.....(certificate of enrolment No.)

WHEREAS I have reasons to believe that being a sub-cable operator enrolled under clause (d) of sub-section (4c) of the section 4A of the West Bengal Entertainment-cum-Amusement Tax Act, 1982, tax amounting to Rs. ..... is payable by you under the said Act for the year ending ...../*for the period from.....to...../as per certificate of enrolment but it appears that you have not paid the tax as yet;

You are hereby directed to attend in person or through an authorised agent at .... (place) on ..... (date) at ..... (time) to show cause as to why a penalty not exceeding fifty rupees for each month of default shall not be imposed on you under clause (f) of sub-section (4c) of section 4A.

In the event of your failure to comply with this notice, I shall impose penalty under the said clause without further reference to you.

Signature: .....

Date : ..... *Designation:* .....;

THE WEST BENGAL ENTERTAINMENT-CUM-AMUSEMENT TAX RULES, 1983

FORM 1GB

[*See* sub-rule (4)(b) of rule 3B]

Notice of demand under clause (f) of sub-section (4c) of section 4A of the West Bengal Entertainment-cum-Amusement Tax Act, 1982

To

.....(name of sub-cable operator)

.....(address)

.....(certificate of enrolment No.)

In continuation of the notice in Form 1GA issued to you under clause (f) of sub-section (4c) of section 4A of the West Bengal Entertainment-cum-Amusement Tax Act, 1982, on ..... (date), you are hereby informed that a penalty of Rs. ..... (in figure) (Rupees .....) (in words) has been imposed on you for default in making payment of due tax within due time without any reasonable cause;

You are hereby directed to pay the sum of Rs. ..... (in figure) (Rupees ....) (in words) to the appropriate Government Treasury on or before ..... and to produce the receipt in proof of the payment before the undersigned not later than the ..... day of ....., failing which, the said sum of Rs. ..... (in figure) (Rupees .....) (in words) will be recoverable from you as an arrear of land revenue.

Signature: .....

Date : ..... *Designation*: .....".

2. This notification shall come into force, and shall be deemed to have come into force, on the 1st day of January, 1999.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty & ex officio
Dy. Secy. to the Govt. of West Bengal.

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सत्यमेव जयते

Extraordinary
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CAITRA 1] MONDAY, MARCH 22, 1999 [SAKA 1921

PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No 670-L.—22nd March, 1999.—The Governor having been pleased to order, under rule 66 of the Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons and the Financial Memorandum which accompany it, in the *Calcutta Gazette*, the Bill, the Statement of Objects and Reasons and the Financial Memorandum are accordingly hereby published for general information:—

Bill No. 1 of 1999

THE WEST BENGAL TAXATION TRIBUNAL (AMENDMENT) BILL, 1999.

A
BILL

to amend the West Bengal Taxation Tribunal Act, 1987.

WHEREAS it is expedient to amend the West Bengal Taxation Tribunal Act, 1987, for the purposes and in the manner hereinafter appearing, West Ben Act VIII of 1987

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows.—

Short title and commencement

1. (1) This Act may be called the West Bengal Taxation Tribunal (Amendment) Act, 1999.

(2) This section and section 7 shall come into force on the 15th day of December, 1997, and the remaining provisions of this Act shall come into force and shall be deemed to have come into force on the 1st day of May, 1995

The West Bengal Taxation Tribunal (Amendment) Bill, 1999.

(Clauses 2-7.)

Amendment of section 5 of West Ben. Act VIII of 1987.

2. In the West Bengal Taxation Tribunal Act, 1987 (hereinafter referred to as the principal Act), in section 5, for the words "The Tribunal, save as expressly provided under any specified State Act and subject to the other provisions of this Act, shall, with effect from such date as may be appointed by the State Government by notification in this behalf,", the words "This Act shall apply to every State Act specified in the Schedule to this Act with effect from the date on which such State Act is so specified, and the Tribunal, save as otherwise expressly provided under such State Act and subject to the other provisions of this Act, shall" shall be substituted.

Amendment of section 6.

3. In sub-section (1) of section 6 of the principal Act, for the words "exercise, with effect from such date as may be specified by the State Government by notification in this behalf,", the words "exercise, in respect of a State Act, with effect from the date on which such State Act is specified in the Schedule referred to in section 6," shall be substituted.

Amendment of section 7.

4. In sub-section (2) of section 7 of the principal Act, for the words, figures and brackets "date specified by the State Government under sub-section (1) of section 6,", the words and figure "date on which such State Act is specified in the Schedule referred to in section 5," shall be substituted.

Amendment of section 14

5. In sub-section (2) of section 14 of the principal Act, for the words, figures and brackets "appeal pending before the High Court on the date specified by the State Government under sub-section (1) of section 6,", the words and figure "appeal in relation to any specified State Act pending before the High Court on the date on which such State Act is specified in the Schedule referred to in section 5." shall be substituted.

Amendment of section 15.

6. In section 15 of the principal Act,—

(1) in sub-section (1),—

(a) after the word "thereto,", the words "in relation to any specified State Act," shall be inserted;

(b) for the words, figures and brackets "on the date specified by the State Government under sub-section (1) of section 6,", the words and figure "on the date on which such State Act is specified in the Schedule referred to in section 5," shall be substituted;

(2) in the proviso to sub-section (2), for the words, figure and brackets "such date as the State Government may by notification specify under sub-section (1) of that section", the words and figure "the date on which such State Act is specified in the Schedule referred to in section 5" shall be substituted.

Amendment of Schedule

7. In the Schedule to the principal Act, after the entry "1994 XLIX The West Bengal Sales Tax Act, 1994.", the following entries shall be added:—

"1909	V	The Bengal Excise Act, 1909.
1996	XIX	The West Bengal Building Tax Act, 1996.".

STATEMENT OF OBJECTS AND REASONS.

According to the existing provisions of the West Bengal Taxation Tribunal Act, 1987 (West Bengal Act VIII of 1987), the State Government is required to appoint by notification published in the *Official Gazette* the date from which the West Bengal Taxation Tribunal shall exercise all the jurisdiction, powers and authority for adjudication of disputes with respect to the matter of enforcement of the provisions of any State

Act specified in the Schedule to the West Bengal Taxation Tribunal Act, 1987. Since specifying the name of a particular State Act in the said Schedule is required to be done by the Legislature itself, it is felt that such notification appointing the date on which the Tribunal is to exercise its jurisdiction, powers and authority in respect of the State Act already specified by the Legislature in the Schedule to the West Bengal Taxation Tribunal Act, 1987, is not warranted. Hence, the provision for such notification in section 5 and section 6 of the West Bengal Taxation Tribunal Act, 1987, may be omitted and consequential changes may be made in the related provisions of that Act.

2. It is also necessary to specify in the Schedule to the West Bengal Taxation Tribunal Act, 1987, the Bengal Excise Act, 1909 and the West Bengal Building Tax Act, 1996, so as to confer on the West Bengal Taxation Tribunal, as a court of first instance, the authority to exercise all jurisdiction and powers in relation to all matters of adjudication or trial of any dispute or complaint with respect to levy, assessment, collection and enforcement of duties and taxes under the two Acts as aforesaid and the matters connected therewith or incidental thereto.

3. The Bill has been framed with the above objects in view.

CALCUTTA,
The 19th March, 1999.

ASIM KUMAR DASGUPTA,
Member-in-charge.

FINANCIAL MEMORANDUM.

No additional expenditure is envisaged to give effect to the provisions of the Bill.

CALCUTTA,
The 19th March, 1999.

ASIM KUMAR DASGUPTA,
Member-in-charge.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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CAITRA 2] TUESDAY, MARCH 23, 1999 [SAKA 1921

PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 678-L.—23rd March, 1999.—The Governor having been pleased to order, under rule 66 of the Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons and the Financial Memorandum which accompany it, in the *Calcutta Gazette*, the Bill, the Statement of Objects and Reasons and the Financial Memorandum are accordingly hereby published for general information:—

Bill No. 2 of 1999

THE WEST BENGAL FINANCE BILL, 1999.

A
BILL

to amend the Indian Stamp Act, 1899, in its application to West Bengal, the Bengal Electricity Duty Act, 1935, the Bengal Agricultural Income-tax Act, 1944, the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972, the West Bengal Urban Land Taxation Act, 1976, the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, the West Bengal Multi-storeyed Building Tax Act, 1979, the West Bengal Entertainment-cum-Amusement Tax Act, 1982, the West Bengal Luxury Tax Act, 1994, the West Bengal Sales Tax Act, 1994, and the West Bengal Building Tax Act, 1996.

WHEREAS it is expedient to amend the Indian Stamp Act, 1899, in its application to West Bengal, the Bengal Electricity Duty Act, 1935, 2 of 1899 Ben Act X of 1935

The West Bengal Finance Bill, 1999.

(Clauses 1-3.)

the Bengal Agricultural Income-tax Act, 1944, the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972, the West Bengal Urban Land Taxation Act, 1976, the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, the West Bengal Multi-storeyed Building Tax Act, 1979, the West Bengal Entertainment-cum-Amusement Tax Act, 1982, the West Bengal Luxury Tax Act, 1994, the West Bengal Sales Tax Act, 1994, and the West Bengal Building Tax Act, 1996, for the purposes and in the manner hereinafter appearing;

Ben. Act IV of 1944.
West Ben. Act XXI of 1972.
West Ben. Act VIII of 1976.
West Ben Act VI of 1979.
West Ben. Act XVII of 1979.
West Ben Act VI of 1982.
West Ben. Act XV of 1994.
West Ben. Act XLIX of 1994.
West Ben. Act XIX of 1996.

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the West Bengal Finance Act, 1999.

(2) Save as otherwise provided, it shall come into force on such date, or shall be deemed to have come into force on such date not earlier than the first day of May, 1995, as the State Government may, by notification in the *Official Gazette*, appoint, and different dates may be appointed for different provisions of this Act.

Application and amendment of Act 2 of 1899.

2. (1) The Indian Stamp Act, 1899 (hereinafter referred to as the principal Act) shall, in its application to West Bengal, be amended for the purpose and in the manner hereinafter provided.

(2) In Schedule 1A to the principal Act, for the *Explanation* appended to article 33, the following *Explanation* shall be substituted:—

"*Explanation.*—For the purpose of this article, member of a family shall mean parent, spouse, son, daughter (unmarried, widowed or divorcee), son's wife, grandson, granddaughter, brother or sister (unmarried, widowed or divorcee).".

Amendment of Ben. Act X of 1935

3. In the Bengal Electricity Duty Act, 1935,—

(1) in section 2, to clause (2a), the following *Explanation* shall be added and shall be deemed to have been added on the 1st day of February, 1993:—

'*Explanation.*—"Some other charge" shall include demand charge and power factor surcharge.';

(2) in the First Schedule, in Part B, for the *Explanation*, the following *Explanation* shall be substituted:—

"*Explanation.*—Notwithstanding anything contained in Part A or Part C, where energy is consumed in any premises for lights and fans and for any other purposes in connection with industrial or manufacturing process, including cold storage, electrolysis or heating in electric furnaces, carried on therein, and the quantity of energy consumed for lights and fans is not separately indicated by meters or sub-meters, such quantity of energy consumed for lights and fans or for any other purposes shall be deemed to have been consumed for industrial purposes and the duty shall be payable in accordance with the rate in article (1) or article (2), as the case may be, of this part:

Provided that in respect of energy consumed in residences situated in such premises, the duty shall be payable in accordance with the rate in article (1) or article (2), as the case may be, of Part C of this Schedule.";

The West Bengal Finance Bill, 1999.

(Clauses 4, 5.)

(3) in the Second Schedule, to the entry against item No. (13), the following *Explanation* shall be added and shall be deemed to have been added on the 1st day of April, 1993:—

"*Explanation.*—A sick industrial unit or a closed industrial unit, after being rehabilitated or revived, shall be deemed to be a newly set up industrial unit.".

Amendment of Ben Act IV of 1944

4. In the Bengal Agricultural Income-tax Act, 1944,—

(1) in section 21, in sub-section (3A), the words and figures ", except the powers provided under section 37," shall be omitted;

(2) to section 37, the following *Explanation* shall be added at the end:—

'*Explanation.*—For the purposes of this section, the expression "Commissioner" shall include an Additional Commissioner of Agricultural Income-tax appointed under sub-section (2) of section 21.';

(3) in section 45, in sub-section (4), for the words "three years" in the two places where they occur, the words "six years" shall be substituted.

Amendment of West Ben Act XXI of 1972

5. In the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972,—

(1) in section 2, after clause (a), the following clause shall be inserted:—

'(aa) "Commissioner" means the Commissioner of Agricultural Income-tax appointed under sub-section (2) of section 21 of the Bengal Agricultural Income-tax Act, 1944;'; Ben Act IV of 1944

(2) in section 4B, in sub-section (3), after the word, figure and letter "section 5A,", the words, figures and letters "section 5B or section 5C," shall be inserted;

(3) in section 4C, after the word, figure and letter "section 5A,", the words, figures and letters "section 5B or section 5C," shall be inserted;

(4) in section 5A, in sub-section (3), in the first proviso, the words "revised or" shall be omitted;

(5) after section 5A, the following sections shall be inserted:—

"*Suo motu* revision by the Commissioner

5B. Subject to such rules as may be made under this Act and for reasons to be recorded in writing, the Commissioner may, on his own motion, revise any assessment order or any other order, passed by any authority under section 5, or section 5A, and the rules made thereunder.

Revision by Commissioner upon application

5C. Subject to such rules as may be prescribed under this Act and for reasons to be recorded in writing, the Commissioner may, upon application, revise an appellate order passed by any authority under section 5A and the rules made thereunder:

Provided that the provisions of this section shall not apply to any appellate order passed by an appellate authority under sub-section (2) of section 5A on any day before the date of coming into force of this section.";

(6) in section 8,—

(i) in sub-section (1), for the words beginning with "Any Officer" and ending with "by the State Government for the purpose,", the words "The Commissioner and such other officers as may be prescribed" shall be substituted;

The West Bengal Finance Bill, 1999.

(Clause 6.)

(ii) in sub-section (2), for the words "any officer so authorised,", the words, figure and brackets "any officer referred to in sub-section (1)," shall be substituted;

(iii) in sub-section (3), for the words "Every officer authorised under this section", the words, figure and brackets "Every officer referred to in sub-section (1)" shall be substituted.

Amendment of West Ben. Act VIII of 1976.

6. In the West Bengal Urban Land Taxation Act, 1976, after section 14A, the following section shall be inserted and shall be deemed to have been inserted on the 15th day of March, 1999:—

"Assessment deemed to be made in certain cases.

14B. (1) Notwithstanding anything contained in sub-section (1), or sub-section (2), of section 14, any return furnished by an owner in accordance with the provisions of sub-section (1), or sub-section (3), of section 12, in respect of any financial year or part thereof beginning with the financial year in which section 12 came into force and ending with the financial year that completed on the 31st day of March, 1999 (hereinafter referred to as the eligible period) in respect of which no assessment under sub-section (1), or sub-section (2), of section 14 has been made, shall be accepted as correct and complete and all assessments in respect of such eligible period shall, subject to the provisions of sub-section (2), be deemed to have been made on the 30th day of July, 1999:

Provided that where any assessment made under sub-secton (1), or sub-section (2), of section 14, in respect of any financial year or part thereof falling within the eligible period has been set aside under section 22 or section 23 with direction to make fresh assessment, the provisions of this sub-section shall not apply.

(2) When the Commissioner or any other person appointed under sub-section (1) of section 8 having jurisdiction on any owner is satisfied on information or otherwise that an owner referred to in sub-section (1) of this section, in the return submitted by him under sub-section (1), or sub-section (3), of section 12,—

(a) has furnished incorrect market value of retained land in the case of land tax or incorrect market value of the land occupied by building or land appurtenant to such building in the case of urban land tax, or has furnished incorrect particulars of land for the purposes of land tax or urban land tax, as the case may be, resulting in less payment of such tax, or

(b) has not paid such tax or has paid such tax less than the tax payable according to his return submitted under sub-section (1), or sub-section (3), of section 12,

relating to any financial year or part thereof in respect of which an assessment is deemed to have been made under sub-section (1) of this section, he may, within six years from the date of such assessment, re-open such assessment and, after giving such owner a reasonable opportunity of being heard, make fresh assessment under sub-section (2) of section 14 and, in the case where such fresh assessment is made, all the provisions of section 14 shall apply *mutatis mutandis.*

(3) Where an owner brings to the notice of the Commissioner or any other person appointed under sub-section (1) of section 8 having jurisdiction on such owner, in writing, within six months from the date of assessment made under sub-section (1) of this section, in respect of any financial year or part thereof that due to his error in fact or in law, an amount of such tax has been paid by him in excess of what was payable in respect of any financial year or part thereof, the Commissioner or such other person shall re-open such assessment for making fresh assessment under sub-section (2) of section 14.

The West Bengal Finance Bill, 1999.

(Clause 7.)

(4) An owner may furnish his return relating to any financial year or part thereof falling within the eligible period in accordance with the provisions of sub-section (1), or sub-section (3), as the case may be, of section 12 on any day prior to the 30th day of July, 1999.

(5) Notwithstanding anything contained in sub-section (2) of section 14, no penalty under that sub-section for default in furnishing return under section 12 shall be imposed on any owner, where such owner furnished before the coming into force of this section, or furnishes before the 30th day of July, 1999, his return in accordance with the provisions of sub-section (1), or sub-section (3), as the case may be, of section 12 relating to any financial year or part thereof falling within the eligible period.".

Amendment of West Ben Act VI of 1979

7. In the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979,—

(1) in section 2,—

(i) in clause (f), the following *Explanation* shall be added at the end:—

'*Explanation.*—The expression "person who earns wages on casual basis" shall mean a person who earns wages on being employed for a period not exceeding 180 days in a year.';

(ii) in clause (j), the following *Explanation* shall be added at the end:—

'*Explanation.*—For the purposes of this clause or clause (c), the expression "on regular basis" shall mean for a period exceeding 180 days in a year.';

(2) for section 19, the following section shall be substituted:—

'Offences and penalties.

19. (1) Whoever—

(a) furnishes any incorrect information in a return under sub-section (1) of section 6, or

(b) furnishes any incorrect information in Form IX as required under section 8 and the rules made under this Act, or

(c) refuses to comply with any requirement under sub-section (1), or sub-section (2), of section 17,

shall be punishable with simple imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both, and where the offence is a continuing one, with a daily fine, not exceeding fifty rupees, during the period of the continuance of the offence:

Provided that the provisions of this section shall not apply to an employer or person referred to in sub-section (1) of section 9A where he complies with the provisions contained therein in relation to the period commencing on the date of his liability to pay tax and ending on the 30th day of September, 1992.

(2) Whoever knowingly produces incorrect accounts, registers or documents, or knowingly furnishes incorrect information, or suppresses material information shall be punishable with imprisonment of either description which shall not be less than three months but which may extend to one year or with fine not exceeding five thousand rupees or with both.

(3) Whoever obstructs any officer making inspection or search or seizure or taking other actions under sub-section (3), or sub-section (4), or sub-section (5), of section 17 shall be punishable with imprisonment of either description which shall not be less than three months but which may extend to one year or with fine not exceeding five thousand rupees or with both.

The West Bengal Finance Bill, 1999.

(Clause 7.)

(4) Any offence punishable under sub-section (1), sub-section (2), or sub-section (3) shall be cognizable and bailable.

(5) In any prosecution for an offence under this Act which requires a culpable mental state on the part of an accused, the court shall presume the existence of such culpable mental state until the contrary is proved.

Explanation I.—In this sub-section, "culpable mental state" includes intention, motive, knowledge of a fact, or belief in, or reason to believe, a fact.

Explanation II.—If any of the offences under sub-section (2) or sub-section (3) continues, such offence shall be deemed to be a continuing offence.

(6) No court shall take cognizance of any offence under this Act or the rules made thereunder except with the previous sanction of the Commissioner and no court inferior to that of a Metropolitan Magistrate or a Judicial Magistrate shall try such offence.';

(*3*) for the Schedule, the following Schedule shall be substituted:—

'THE SCHEDULE

(*See* section 3.)

Schedule of rates of tax on professions, trades, callings and employments.

Sl. No.	Class of persons	Rate of tax
1	2	3
1.	Salary and wage earners. Such persons whose monthly salaries or wages are—	
	(i) Rs. 1,500 or less	Nil,
	(ii) Rs. 1,501 or more, but less than Rs. 2,001	Rs. 18 per month,
	(iii) Rs. 2,001 or more, but less than Rs. 3,001	Rs. 25 per month,
	(iv) Rs. 3,001 or more, but less than Rs. 5,001	Rs. 30 per month,
	(v) Rs. 5,001 or more, but less than Rs. 6,001	Rs. 40 per month,
	(vi) Rs. 6,001 or more, but less than Rs. 7,001	Rs. 45 per month,
	(vii) Rs. 7,001 or more, but less than Rs. 8,001	Rs. 50 per month,
	(viii) Rs. 8,001 or more, but less than Rs. 9,001	Rs. 90 per month,
	(ix) Rs. 9,001 or more, but less than Rs. 15,001	Rs. 110 per month,
	(x) Rs. 15,001 and above	Rs. 130 per month.
2.	(a) Legal practitioners including solicitors and notaries public,	
	(b) Medical practitioners including medical consultants and dentists,	

The West Bengal Finance Bill, 1999.

(Clause 7.)

1	2	3
	(c) Technical and professional consultants including architects, engineers, chartered accountants, actuaries, management consultants and tax consultants,	
	where the annual gross income of the persons mentioned above is—	
	(i) Rs. 18,000 or less	Nil,
	(ii) Rs. 18,001 or more, but less than Rs. 24,001	Rs. 216 per annum,
	(iii) Rs. 24,001 or more, but less than Rs. 36,001	Rs. 300 per annum,
	(iv) Rs. 36,001 or more, but less than Rs. 60,001	Rs. 360 per annum,
	(v) Rs. 60,001 or more, but less than Rs. 72,001	Rs. 480 per annum,
	(vi) Rs. 72,001 or more, but less than Rs. 84,001	Rs. 540 per annum,
	(vii) Rs. 84,001 or more, but less than Rs. 96,001	Rs. 600 per annum,
	(viii) Rs. 96,001 or more, but less than Rs. 1,08,001	Rs. 1,080 per annum,
	(ix) Rs.1,08,001 or more, but less than Rs. 1,80,001	Rs. 1,320 per annum,
	(x) Rs.1,80,001 and above	Rs. 1,560 per annum.
3.	Chief agents, principal agents, special agents, insurance agents, and surveyors or loss assessors, registerted or licensed under the Insurance Act, 1938 (4 of 1938). Where the annual gross income of the persons mentioned above is—	
	(i) Rs. 18,000 or less	Nil,
	(ii) Rs. 18,001 or more, but less than Rs. 24,001	Rs. 216 per annum,
	(iii) Rs. 24,001 or more, but less than Rs. 36,001	Rs. 300 per annum,
	(iv) Rs. 36,001 or more, but less than Rs. 60,001	Rs. 360 per annum,
	(v) Rs. 60,001 or more, but less than Rs. 72,001	Rs. 480 per annum,
	(vi) Rs. 72,001 or more, but less than Rs. 84,001	Rs. 540 per annum,
	(vii) Rs. 84,001 or more, but less than Rs. 96,001	Rs. 600 per annum,
	(viii) Rs. 96,001 or more, but less than Rs. 1,08,001	Rs. 1,080 per annum,
	(ix) Rs.1,08,001 or more, but less than Rs. 1,80,001	Rs. 1,320 per annum,
	(x) Rs.1,80,001 and above	Rs. 1,560 per annum.
	Explanation.—For the purposes of the entries against serial Nos. 2 and 3, "annual gross income", in relation to a person, means the aggregate of the amounts of fee, remuneration, commission or any other charge, by whatever name called, relating to his profession or calling in West Bengal, receivable by him during the immediately preceding year.	

The West Bengal Finance Bill, 1999.

(Clause 7.)

1	2	3
4.	(a) Members of associations recognised under the Forward Contracts (Regulation) Act, 1952 (74 of 1952) ..	Rs. 900 per annum.
	(b) (i) Members of Stock Exchanges recognised under the Securities Contracts (Regulation) Act, 1956 (42 of 1956) ..	Rs. 900 per annum,
	(ii) Remisiers recognised by a Stock Exchange ..	Rs. 400 per annum.
5.	(a) Estate agents or promoters or brokers or commission agents or *del credere* agents or mercantile agents ..	Rs. 2,500 per annum.
	(b) Contractors of all descriptions engaged in any work: Such contractors whose gross business in a year is—	
	(i) less than Rs. 1,00,000 ..	Nil,
	(ii) Rs. 1,00,000 or more, but less than Rs. 5,00,000	Rs. 300 per annum,
	(iii) Rs. 5,00,000 or more, but less than Rs. 10,00,000	Rs. 750 per annum,
	(iv) Rs. 10,00,000 or more	Rs. 900 per annum.
	Explanation.—For the purposes of this entry, "gross business" shall mean the aggregate of the amounts of the valuable consideration or part thereof receivable during the immediately preceding year in respect of a contract or contracts executed wholly or partly during such year.	
6.	Stevedores, clearing agents, customs agents, licensed shipping brokers or licensed boat suppliers ..	Rs. 2,500 per annum.
7.	Directors (other than those nominated by Government) of companies registered under the Companies Act, 1956 (1 of 1956) ..	Rs. 2,500 per annum.
8.	(a) Bookmakers and trainers licensed by the Royal Calcutta Turf Club or any other Turf Club in the State ..	Rs. 2,500 per annum.
	(b) Jockeys licensed by any Turf Club in the State ..	Rs. 150 per annum.
9.	(a) Dealers liable to pay tax under the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) or the Central Sales Tax Act, 1956 (74 of 1956):—	
	(i) such dealers other than those mentioned in sub-item (ii) whose annual gross turnover of sales is—	
	(A) less than Rs. 2,00,000 ..	Rs. 150 per annum,

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(Clause 7.)

1	2	3
	(B) Rs. 2,00,00 or more, but not exceeding Rs. 7·5 lakhs ..	Rs. 300 per annum,
	(C) above Rs. 7·5 lakhs but not exceeding Rs. 25 lakhs ..	Rs. 600 per annum,
	(D) above Rs. 25 lakhs but not exceeding Rs. 1 crore ..	Rs. 1,200 per annum,
	(E) above Rs. 1 crore ..	Rs. 2,000 per annum.
	Explanation.—For the purposes of this entry, "annual gross turnover of sales" shall mean the turnover of sales as defined in the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) during the immediately preceding year,	
	(ii) any dealer as occupier of a jute mill, or shipper of jute, as defined in the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) ..	Rs. 2,500 per annum.
	(b) Occupiers, owners, lessees or licensees, as the case may be, of rice mills ..	Rs. 2,500 per annum.
10.	Occupiers of factories as defined in the Factories Act, 1948 (63 of 1948), who are not dealers covered by entry 9.	
	Such occupiers of factories—	
	(i) where not more than fifteen workers are working ..	Rs. 600 per annum,
	(ii) where more than fifteen workers are working ..	Rs. 1,500 per annum.
	Explanation.—For the purposes of this entry and entry 11, the average number of workers or employees who were working or employed during the last preceding year shall be taken into consideration. This average number shall be arrived at by adding the average number of workers or employees who attended in each working month in that year and dividing the total by the number of such months.	
11.	Employers or shop-keepers as defined in the West Bengal Shops and Establishments Act, 1963 (West Ben. Act XIII of 1963), whether or not their establishments or shops are situated within an area to which the aforesaid Act applies, and who are not covered by entry 9.	
	Such employers or shop-keepers—	
	(i) where there are no employees ..	Rs. 50 per annum,
	(ii) where there are less than five employees ..	Rs. 100 per annum,
	(iii) where there are five or more employees but less than eleven employees ..	Rs. 250 per annum,
	(iv) where there are eleven or more employees but less than twenty employees ..	Rs. 350 per annum,
	(v) where there are twenty or more employees ..	Rs. 600 per annum.

The West Bengal Finance Bill, 1999.

(Clause 7.)

1	2	3
12.	Owners or lessees of petrol/diesel filling stations and service stations and agents and distributors including retail dealers of liquefied petroleum gas	Rs. 2,500 per annum.
13.	(a) Owners or occupiers of distilleries, breweries and bottling plants ..	Rs. 2,500 per annum.
	(b) Licensed foreign liquor vendors ..	Rs. 2,500 per annum.
	(c) Owners or occupiers or lessees of residential hotels of 3-star category and above ..	Rs. 2,500 per annum.
	(d) Licensed country liquor vendors and owners or occupiers or lessees of residential hotels below 3-star category ..	Rs. 500 per annum
	(e) Licensed opium, pachwai, toddy or bhang vendors ..	Rs. 250 per annum.
	(f) Owners, lessees or licencees, as the case may be, of—	
	(i) nursing homes and pathological laboratories ..	Rs. 2,500 per annum,
	(ii) cinema houses and theatres ..	Rs. 500 per annum,
	(iii) video parlours and video rental libraries ..	Rs. 2,500 per annum.
	(g) Owners, licencees or lessees, as the case may be, of premises let out for social functions ..	Rs. 2,500 per annum.
	(h) Owners or occupiers of cold storages ..	Rs. 900 per annum.
14.	Owners or lessees of—	
	(a) beauty parlours (non air-conditioned) ..	Rs. 900 per annum,
	(b) beauty parlours (air-conditioned) ..	Rs. 2,500 per annum,
	(c) health resorts or slimming centres ..	Rs. 2,500 per annum,
	(d) air-conditioned hair-dressing saloons ..	Rs. 2,500 per annum,
	(e) air-conditioned restaurants ..	Rs. 2,500 per annum.
15.	Holders of permits granted and issued under the Motor Vehicles Act, 1988 (59 of 1988), for transport vehicles, which are adapted to be used for hire or reward.	
	Where any such person holds permit or permits for any taxi including auto-rickshaws, three-wheeler goods vehicles, trucks or buses—	
	(i) in respect of each taxi including auto-rickshaw or three-wheeler goods vehicle ..	Rs. 50 per annum,
	(ii) in respect of each truck or bus ..	Rs 100 per annum:
	Provided that the total amount payable by the same holder shall not exceed Rs. 900 per annum.	
16.	Licensed money-lenders under the Bengal Money-lenders Act, 1940 (Ben. Act X of 1940) ..	Rs. 2,500 per annum.

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(Clause 7.)

1	2	3
17.	(a) Individuals or institutions conducting chit funds and lotteries ..	Rs. 2,500 per annum.
	(b) Authorised stockists of lottery tickets ..	Rs 2,500 per annum
18.	Co-operative societies registered or deemed to be registered under the West Bengal Co-operative Societies Act, 1983 (West Ben. Act XLV of 1983) and engaged in any profession, trade or calling—	
	(a) State level societies ..	Rs. 900 per annum.
	(b) district level societies ..	Rs. 450 per annum.
19.	Banking companies as defined in the Banking Regulation Act, 1949 (10 of 1949) ..	Rs 2,500 per annum
20.	Companies registered under the Companies Act, 1956 (1 of 1956) and engaged in any profession, trade or calling ..	Rs 2,500 per annum
21	Partnership firms when engaged in any profession, trade or calling. Such firms whose gross annual turnover is—	
	(i) Rs 25 lakhs or less ..	Rs. 600 per annum
	(ii) above Rs 25 lakhs but less than Rs. 1 crore ..	Rs. 1,200 per annum
	(iii) Rs. 1 crore or above ..	Rs. 2,500 per annum.
	Explanation.—For the purposes of this entry, "annual turnover" shall include the aggregate of the amounts or parts thereof receivable by way of remuneration, fee, reward or any consideration for services rendered and sales made during the previous year by such firms.	
22.	Owners, licencees or lessees, as the case may be, of tutorial homes and training institutes of any description, when engaged in any profession, trade or calling .	Rs. 2,500 per annum.
	Explanation.—For the purposes of this entry, "training institutes" engaged in any cultural, social or welfare activity shall be excluded.	
23.	Persons, other than those mentioned in any preceding entries, who are engaged in any profession, trade, calling or employment, and in respect of whom a notification is issued under section 3 of this Act	Rate of tax, not exceeding Rs. 2,500 per annum, shall be as may be fixed by notification.

Notwithstanding anything contained in this Schedule, where a person is covered by more than one entry in this Schedule, the highest rate of tax specified under any of those entries shall be applicable in his case.'.

The West Bengal Finance Bill, 1999.

(Clauses 8, 9.)

Amendment of West Ben Act XVII of 1979.

8. In the West Bengal Multi-storeyed Building Tax Act, 1979, after section 7, the following section shall be inserted and shall be deemed to have been inserted on the 15th day of March, 1999:—

"Assessment deemed to be made in certain cases.

7A. (1) Notwithstanding anything contained in sub-section (2) of section 7, any declaration furnished in accordance with the provisions of sub-section (1) of section 7 by an owner of a multi-storeyed building or part thereof having a covered space less than 1500 square metres in respect of any year or part thereof beginning with the year in which section 7 of the Act came into force and ending with the year completed on the 31st day of March, 1999 (hereinafter referred to as the eligible period) in respect of which no assessment under sub-section (2) of that section has been made, shall be accepted as correct and complete and all assessments in respect of such eligible period shall, subject to the provisions of sub-section (2) of this section, be deemed to have been made on the 30th day of July, 1999:

Provided that where any assessment made under sub-section (2) of section 7 in respect of any year or part thereof falling within the eligible period has been set aside under section 13 or section 17 with direction to make fresh assessment, the provisions of this sub-section shall not apply.

(2) When the Commissioner or any person appointed under sub-section (2) of section 4 having jurisdiction on any owner is satisfied on information or otherwise that an owner referred to in sub-section (1) of this section, in the declaration submitted by him under sub-section (1) of section 7—

(i) has furnished incorrect annual value or incorrect particulars relating to covered space of the multi-storeyed building or part thereof resulting in less payment of the tax; or

(ii) has not paid the tax or paid the tax less than the tax payable according to such declaration,

relating to any year or part thereof in respect of which an assessment is deemed to have been made under sub-section (1) of this section, he may, within six years from the date of such assessment, re-open such assessment and, after giving such owner a reasonable opportunity of being heard, make fresh assessment under sub-section (2) of section 7 and, in the case where such fresh assessment is made, the provisions of section 8A or section 9, as the case may be, shall apply *mutatis mutandis.*

(3) Where an owner brings in writing to the notice of the Commissioner or any person appointed under sub-section (2) of section 4 having jurisdiction on such owner, within six months from the date of assessment made under sub-section (1), relating to any year or part thereof that due to his error in fact or in law, an amount of the tax has been paid by him in excess of what was payable in respect of any year or part thereof, the Commissioner or such person shall, re-open such assessment for making fresh assessment under sub-section (2) of section 7.

(4) An owner may furnish his declaration relating to any year or part thereof falling within the eligible period in accordance with the provisions of sub-section (1) of section 7 on any day prior to the 30th day of July, 1999.

(5) Notwithstanding the provisions of sub-section (1) of section 8A or sub-section (1) of section 9, no penalty under the said provisions shall be imposed on any owner referred to in sub-section (1) of this section, where such owner furnished or furnishes before the 30th day of July, 1999, his declaration in accordance with the provisions of sub-section (1) of section 7 relating to any year falling within the eligible period.".

Amendment of West Ben. Act VI of 1982.

9. In the West Bengal Entertainment-cum-Amusement Tax Act, 1982, in section 8,—

(1) in sub-section (1), after the words "The prescribed authority", the words "or such other officers as the State Government may, by notification in the *Official Gazette*, appoint" shall be inserted; . . .

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(Clauses 10, 11.)

(2) in sub-section (2), after the words "The prescribed authority", the words "or such other officers as the State Government may, by notification in the *Official Gazette*, appoint" shall be inserted;

(3) after sub-section (2), the following sub-section shall be inserted:—

"(3) Any of the authorities referred to in sub-section (1) and sub-section (2) may, on information or of its own motion, or when the State Government or the prescribed authority so directs, carry out investigation or hold enquiry into any case of alleged or suspected evasion of tax as well as malpractices connected therewith, in respect of holder of a video cassette recorder set or holder of a video cassette player set or an owner or person for the time being in possession of any electrical, electronic or mechanical device, who is liable to pay tax under this Act and the rules made thereunder, and send a report thereof to the prescribed authority.".

Amendment of West Ben. Act XV of 1994

10. In the West Bengal Luxury Tax Act, 1994, in the Schedule, after serial No. 17 and the entry relating thereto, the following serial Nos. and entries relating thereto shall be inserted:—

"18. Motor car priced at Rs. 6 lakhs and above.

19. Home theatre equipment priced at Rs. 20,000 and above.

20. Music system priced at Rs. 20,000 and above.

21. Video camera priced at Rs. 20,000 and above.".

Amendment of West Ben Act XLIX of 1994.

11. In the West Bengal Sales Tax Act, 1994,—

(1) in section 2,—

(a) in clause (17), for the words ", extracting any goods or such processing of any goods as may be prescribed,", the words "or extracting any goods," shall be substituted;

(b) in clause (40), in sub-clause (a), after the words and figures "in Schedule IV", the words ", other than rice, wheat and foreign liquor as specified in that Schedule," shall be inserted;

(2) in section 9, in sub-section (3),—

(a) clause (b) shall be omitted;

(b) in clause (c), the words "and cooked foods" shall be omitted;

(c) clause (d) shall be omitted;

(d) for clause (e), the following clause shall be substituted:—

"(e) in relation to any other dealer, 5,00,000 rupees, excluding turnover of sales of goods specified in Schedule IV.";

(3) in section 10, to sub-section (1), the following proviso shall be added:—

"Provided that the State Government may, by notification, specify such of the goods specified in Schedule IV in respect of which the provisions of this sub-section shall not apply to a dealer selling such of the goods so specified in such notification unless the turnover of sales of such goods of such dealer exceeds such quantum of sales in a year as the State Government may fix by such notification and such dealer shall be liable to pay tax under this sub-section on all sales of such goods effected on and from the date immediately following the date on which his turnover of sales of such goods exceeds the quantum of sales fixed by the State Government by such notification.";

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(Clause 11.)

(4) in section 17,—

(a) in sub-section (1), to clause (*gg*), the following *Explanation* shall be added at the end:—

'*Explanation.*—For the purposes of this clause, the entry "Zero", wherever it occurs in column (3) of Schedule VIIIA, shall be deemed to be within the meaning of the expression "at the rate fixed in column (3)." ';

(b) in sub-section (2),—

(i) in clause (a),—

(A) sub-clause (i) shall be omitted;

(B) for sub-clause (ii), the following sub-clause shall be substituted:—

"(ii) four *per centum* of such part of his taxable turnover of sales as represents sales of plant and machinery to any person for sale, referred to in sub-clause (c) of clause (30) of section 2 of such goods by him in West Bengal:

Provided that the provisions of this sub-clause shall apply subject to such conditions and restrictions as may be prescribed;";

(ii) in clause (b), in sub-clause (i), for the words "two *per centum*", the words "one *per centum*" shall be substituted;

(iii) after clause (f), the following clause shall be inserted:—

"(ff) four *per centum* of such part of his taxabe turnover of sales as represents sales of scientific instruments to educational and research institutions;";

(iv) for clause (h), the following clause shall be substituted:—

"(h) four *per centum* of such part of his taxable turnover of sales as represents sales, referred to in sub-clause (c) of clause (30) of section 2, of plant and machinery;";

(v) after clause (h), the following clause shall be inserted:—

"(hh) two *per centum* of such part of his taxable turnover of sales as represents sales of powdered milk to dairies in West Bengal for use in reconstitution of milk in West Bengal by such dairies:

Provided that the provisions of this clause shall apply subject to such conditions and restrictions as may be prescribed;";

(vi) clause (j) shall be omitted;

(vii) in the first proviso, for the words, figure, letters and brackets ", except such sales referred to in sub-clause (i) of clause (a) as may be prescribed, the provisions of clause (a)", the words, figure, letter and brakets "the provisions of sub-clause (iii) of clause (a)" shall be substituted;

(c) in sub-section (2A),—

(i) after the words "the tax payable by a", the word "registered" shall be inserted;

(ii) after the words "purchased by him in West Bengal", the words "on payment of tax at the rate specified in sub-column (a) of column (3), for resale," shall be inserted;

(iii) after the words "from a registered dealer and", the words ", except in the case of such sales of such goods as may be prescribed," shall be inserted;

(d) in sub-section (3), in clause (a),—

(i) sub-clause (ii) shall be omitted;

(ii) in sub-clause (iv), for the words "goods, other than iron and steel,", the words "rice or wheat," shall be substituted;

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(Clause 11.)

(iii) sub-clause (vi) shall be omitted;

(iv) sub-clause (vii) shall be omitted;

(v) in sub-clause (viiia), in the proviso, the words ", obtainable in such manner and subject to such conditions and restrictions as may be prescribed, from the prescribed authority," shall be omitted;

(vi) after sub-clause (viiia), the following sub-clause shall be inserted:—

"(viiib) sales of goods specified in Schedule VIIIA, on a prior sale whereof in West Bengal by a registered dealer due tax at the rate specified in sub-column (b) of column (3) of that Schedule is shown to the satisfaction of the Commissioner to have been paid;";

(vii) in sub-clause (ix), for the word and figures "Schedule VIII,", the word and figures "Schedule IV," shall be substituted;

(viii) in sub-clause (x), for the word and figures "Schedule VIII,", the word and figures "Schedule IV," shall be substituted;

(5) after section 17C, the following section shall be inserted:—

"Compounded rate of tax on sale of cooked food by non-airconditioned hotel or restaurant.

17D. (1) Subject to such conditions and restrictions as may be prescribed, any registered dealer selling cooked food from his non-airconditioned hotel or restaurant in West Bengal, and having a gross turnover of sales of such goods not exceeding five lakh rupees in the immediately preceding year, may, at his option, pay the tax for each quarter of the following year in lieu of tax payable under section 17, section 16 or section 16A, on sales of cooked food from his non-airconditioned hotel or restaurant at such compounded rate, not exceeding ten thousand rupees per quarter of a year, and different rates may be prescribed for different slabs of turnover of sales:

Provided that the provisions of this sub-section shall not apply to any area or areas other than such area or areas as may be prescribed:

Provided further that the tax payable at compounded rate shall not be available to any registered dealer for any period exceeding five years.

(2) The tax payable at a compounded rate referred to in sub-section (1) shall be paid by the dealer referred to in that sub-section into the Reserve Bank of India or a Government Treasury in such manner, or by such date, as may be prescribed.

(3) Any dealer who intends to opt for payment under sub-section (1) shall exercise his option by making an application to the Commissioner in such manner, and by such date, as may be prescribed.";

(6) in section 18, in sub-section (1), for the words "twenty-five *per centum*", the words "thirty *per centum*" shall be substituted;

(7) in section 20, for sub-section (2), the following section shall be substituted:—

"(2) The tax payable by a dealer liable to pay tax under section 13 shall be levied on his taxable specified purchase price at the rate of—

(a) four *per centum* of such purchase price as relates to purchases referred to in clause (a), or clause (c), of sub-section (1) of section 13, and

(b) one *per centum* of such purchase price as relates to purchases referred to in clause (b) of sub-section (1) of section 13:

Provided that the tax payable under clause (a) of this sub-section on the purchase of any goods shall be levied at the rate referred to in sub-section (1) of section 17, where the rate of tax on such goods is less than four *per centum* under sub-section (1) of section 17.";

(8) section 22A shall be omitted;

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(Clause 11.)

(9) in section 40,—

(a) in sub-section (1),—

(i) for the words "nine years,", the words "fifteen years," shall be substituted;

(ii) in the second proviso, in clause (i), for the words "one hundred", the words "five hundred" shall be substituted;

(b) in sub-section (2), for the words "nine years,", the words "fifteen years," shall be substituted;

(c) in sub-section (3),—

(i) after the words "one hundred", the words "and seventy-five" shall be inserted;

(ii) for the words "fifty crore rupees", the words "seventy-five crore rupees" shall be substituted;

(10) in section 41, in sub-section (1),—

(a) after the words "one hundred", the words "and fifty" shall be inserted;

(b) for the words "fifty crore rupees", the words "seventy-five crore rupees" shall be substituted;

(c) in the first proviso, for the words "nine years", the words "thirteen years" shall be substituted;

(d) in the third proviso, in clause (i), for the words "one hundred", the words "five hundred" shall be substituted;

(11) in section 44,—

(a) in clause (a), for the word "notification,", the words "general or special order," shall be substituted and shall be deemed to have been substituted on the 1st day of May, 1995;

(b) in clause (b), for the word "notification" in the two places where it occurs, the words "general or special order" shall be substituted and shall be deemed to have been substituted on the 1st day of May, 1995;

(12) in section 45A, in sub-section (1), after the proviso, the following proviso shall be inserted:—

"Provided further that the provisions of this sub-section shall not apply to any registered dealer of such class of business or trade, or any registered dealer who deals in such class or classes of goods, as the State Government may, by notification, specify.";

(13) in section 70,—

(a) to sub-section (1), the following proviso shall be added:—

"Provided that in computing the period of detention not exceeding forty-eight hours, Sunday or a public holiday declared under the Negotiable Instruments Act, 1881, shall be excluded.";

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(b) after sub-section (3), the following sub-section shall be inserted:—

"(4) Where the authority referred to in sub-section (1) seizes any goods under that sub-section, it may, at the option of any transporter, in writing, give custody of such seized goods to him in the manner prescribed, and allow him to transport such seized goods up to the godown or warehouse of the transporter in West Bengal as declared by him, on the express conditions that such transporter shall keep such seized goods in the said godown or warehouse and that he shall not deliver such seized goods to the consignee or owner of such seized goods so transported by him before the proceedings, if any, initiated against the consignee or owner of such seized goods under section 71 is concluded:

Provided that the authority referred to in sub-section (1) may take physical possession of such seized goods from the custody of the transporter even before the conclusion of the proceedings under section 71 where such transporter communicates, in writing, to such authority his difficulty in keeping such seized goods in his custody after the expiry of thirty days from the date of storing of such seized goods in his godown or warehouse.";

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(Clause 11.)

(14) after section 71, the following section shall be inserted:—

"Penalty on transporter for contravention of the provisions of sub-section (4) of section 70.

71A. Where a transporter, at his option, takes custody under sub-section (4) of section 70 of any goods seized under sub-section (1) of that section and thereafter contravenes the provisions of sub-section (4) of that section by delivering such seized goods wholly or partly to the consignee or owner of such seized goods without prior permission, in writing, of the authority referred to in sub-section (1) of section 70, the said authority shall, after giving the transporter a reasonable opportunity of being heard, impose upon him a penalty, in the manner prescribed, not exceeding twenty-five *per centum* of the market value of such seized goods in West Bengal.";

(15) in section 77, in sub-section (1), after the words, figure and brackets "of sub-section (2),", the word, figure, letter and brackets "sub-section (2A)," shall be inserted;

(16) in Schedule I,—

(a) for the entry in column (2) against serial No. 4 in column (1), the following entry shall be substituted:—

"4. Bread, except pizza-bread, bun or bread containing any type of fruit or vegetable.";

(b) for the entry in column (2) against serial No. 12 in column (1), the following entry shall be substituted:—

"12. Feed for cattle or pig excluding feed additives like nutrients, medicines or supplements for cattle or pig.";

(c) for the entry in column (2) against serial No. 13 in column (1), the following entry shall be substituted:—

"13. Poultry feed excluding poultry feed additives like nutrients, medicines or supplements.";

(d) for the entry in column (2) against serial No. 14 in column (1), the following entry shall be substituted:—

"14. (i) Cereals and pulses including broken particles thereof, but excluding rice, wheat and broken particles of rice and wheat.

(ii) Husk and bran of all cereals and pulses.";

(e) in the entry in column (2) against serial No. 28A in column (1), for the word "Colostomy,", the words "Colostomy including face plate and wafer," shall be substituted;

(f) for the entry in column (2) against serial No. 34 in column (1), the following entry shall be substituted:—

"34. Fish, prawn, lobster, shrimp, and crab, when not cured or frozen.";

(g) the entries in column (2) against serial No. 56 in column (1), shall be omitted;

(h) after serial No. 93 in column (1) and the entries relating thereto in column (2), the following serial No. in column (1) and entry relating thereto in column (2) shall be inserted:—

"94. Cheques, loose or in book form.";

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(17) in Schedule III,—

(a) the entry in column (2) against serial No. 4 in column (1) shall be omitted;

(b) the entry in column (2) against serial No. 5 in column (1) shall be omitted;

(c) the entry in column (2) against serial No. 7 in column (1) shall be omitted;

(d) the entry in column (2) against serial No. 8 in column (1) shall be omitted;

(e) the entry in column (2) against serial No. 10 in column (1) shall be omitted;

(f) the entry in column (2) against serial No. 11 in column (1) shall be omitted;

(g) the entry in column (2) against serial No. 15 in column (1) shall be omitted;

(h) the entry in column (2) against serial No. 16 in column (1) shall be omitted;

(i) the entry in column (2) against serial No. 17 in column (1) shall be omitted;

(j) the entry in column (2) against serial No. 18 in column (1) shall be omitted;

(k) the entry in column (2) against serial No. 20 in column (1) shall be omitted;

(l) the entry in column (2) against serial No. 21 in column (1) shall be omitted;

(m) the entry in column (2) against serial No. 22 in column (1) shall be omitted;

(18) in Schedule IV, in Part A,—

(a) in the entry in column (2) against serial No. 3 in column (1), for the words "but excluding aluminium foils.", the words "including aluminium scraps, but excluding aluminium foils." shall be substituted;

(b) in the entry in column (2) against serial No. 14 in column (1), after the word "Chassis", the words "or bodies" shall be inserted;

(c) in the entry in column (2) against serial No. 19 in column (1), for the words "manufactured from porcelain, glazed earthenware, glass.", the words ", except those specified elsewhere in this Schedule or in any other Schedule." shall be substituted;

(d) for the entries in column (2) against serial No. 20 in column (1), the following entries shall be substituted:—

"Cured and frozen meat, fish, prawn, lobster, shrimp, and crab, when sold in sealed container including sealed polythene jar, pouch or packet.

Explanation.—For the purpose of this entry, the expression "meat" shall include flesh of birds like chicken, fowl, or duck.";

(e) after serial No. 21 in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and entries relating thereto in column (2) shall be inserted and shall be deemed to have been inserted on the 1st day of May, 1995:—

"21A. Disposable hypodermic syringe, disposable hypodermic needle, disposable perfusion set, scalp vein needle set, cadgut and suture.";

(f) for serial No. 24 in column (1) and the entries relating thereto in column (2), the following serial No. in column (1) and entries relating thereto in column (2) shall be substituted:—

"24. Drugs and medicines except those specified elsewhere in this Schedule or in any other Schedule—

(i) cream, paste or ointment containing medicinal substance, sold under various trade names or descriptions, such as Boroline, Boroplus, Boro-calendula, Borosoft, Himani Gold Cream, Vicco Turmeric Cream, Soft Skinobit, or under any other name or description whatsoever of like nature;

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(ii) body powder containing medicinal substance, sold under various trade names or descriptions, such as Nycil, Shower to Shower, or under any other name or description whatsoever of like nature;

(iii) surgical dressings;

(iv) drugs and medicines other than those specified in item (i), item (ii) or item (iii), including cream, paste, powder or ointment, sold under various trade names such as Burnol, Neosporin, Nebasulf, Silverex, Wokadine, Dettol, or under any other name or description whatsoever of like nature.";

(g) after serial No. 63 in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and entry relating thereto in column (2) shall be inserted and shall be deemed to have been inserted on the 1st day of May, 1995:—

"63A. Refrigerant in any form.";

(h) for the entries in column (2) against serial No. 69 in column (1), the following entries shall be substituted:—

"Spices of all varieties,—

(a) in whole form;

(b) in broken, ground, powdered, or any other form (other than whole form) or of any description whatsoever;

(c) combination of broken, ground, powdered, or any other form or description, of two or more varieties of spices, with or without any other substance.

Explanation.—For the purposes of this entry, the whole form of a spice, or the broken, ground, powdered or any other form of such spice, or any combination of such spice and any other spice, in any form, shall each be treated as a different commodity.";

(i) after serial No. 70 in column (1) and the entries relating thereto in column (2), the following serial No. in column (1) and entry relating thereto in column (2) shall be inserted and shall be deemed to have been inserted on the 1st day of May, 1995:—

"70A. Sugar, other than sugar manufactured or made in India as specified against serial No. 79 of Schedule I.";

(j) for the entry in column (2) against serial No. 71 in column (1), the following entries shall be substituted:—

"Electronic music system including components and parts of such system, such as, amplifier, graphic equaliser, synthesiser, tuner, tape deck, record player, record changer, compact disc player or speaker, except those specified elsewhere in this Schedule.";

(k) the entries in column (2) against serial No. 89 in column (1) shall be omitted;

(l) in the entries in column (2) against serial No. 90 in column (1), for item (iv) and item (v), the following items shall be substituted:—

"(iv) cheese locally known as cheese or *paneer*,

(v) cream locally known as *nanee*, and

(vi) margarine.";

(m) for the entry in column (2) against serial No. 93 in column (1), the following entry shall be substituted:—

"Caustic soda, slack wax and paraffin.";

(n) in the entry in column (2) against serial No. 101 in column (1), after the word "jelly", the word ", sauce" shall be inserted;

The West Bengal Finance Bill, 1999

(Clause 11.)

(o) in the entry in column (2) against serial No. 122 in column (1), the words, letters and brackets ", polyvinyl chloride (P.V C)" shall be omitted;

(p) for the entry in column (2) against serial No 123 in column (1), the following entry shall be substituted·—

"Pipe and pipe fittings including casing made of plastic or other synthetic substance ",

(q) in the entry in column (2) against serial No 128 in column (1), for the words, letters and brackets "made of polyvinyl chloride (P.V C.), plastic or other synthetic substance ", the words "made of plastic, fibre glass or other synthetic substance." shall be substituted,

(r) for the entries in column (2) against serial No 129 in column (1), the following entries shall be substituted —

"Asbestos sheet, asbestos pipe and asbestos roofing material ",

(s) after serial No 129 in column (1) and the entries relating thereto in column (2), the following serial No in column (1) and entries relating thereto in column (2) shall be inserted and shall be deemed to have been inserted on the 1st day of April, 1998 —

"129A Advance licence, and Duty Entitlement Pass Book (D.E P B).";

(t) after serial No 132 in column (1) and the entry relating thereto in column (2), the following serial Nos in column (1) and entries relating thereto in column (2) shall be inserted —

"133 Pure silk cloth

134 Electronic sales register and calculator

135 Telephone, cordless telephone, car phone, caller line identification unit, public call office (P C.O), monitor, and telephone answering machine

136 Uninterrupted power supply unit (U P.S.), back-up system, constant voltage transformer (C V T.)

137 Goods referred to in section 14 of the Central Sales Tax Act, 1956, excluding those specified in this Schedule or in any other Schedule 74 of 1956

138. Spare parts, accessories and components of—

(a) sound transmitting equipment, amplifier and loud-speaker,

(b) television set,

(c) television monitor,

(d) video cassette recorder;

(e) video cassette player,

(f) radio, transistor radio and radio-gramophone;

(g) tape recorder, tape player and dictaphone,

but excluding those specified elsewhere in this Schedule or in any other Schedule.

139. Fur and articles made of fur.

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(Clause 11.)

140 Office machines and apparatuses (including tabulating, duplicating, photocopying, cash registering, cheque writing, accounting, statistical, indexing, card punching and paper shredding machines and apparatuses) and spare parts, accessories and components of all varieties of typewriters, office machines and apparatuses, other than those specified elsewere in this Schedule

141 Articles, including floor and wall tiles, of limestone and dolomite, excluding such articles specified elsewhere in this Schedule or in any other Schedule

142 Apparatus for making coffee under pressure, commonly known as espresso

143 Cooked food, other than the cooked food specified elsewhere in this Schedule or in any other Schedule served in, or supplied from, any airconditioned—

(a) hotel,
(b) restaurant,
(c) refreshment room,
(d) club, or
(e) eating house.

144 Toys of all varieties including video game, electronic game and electronic game kit, but excluding those specified in any other Schedule

145 Lift, whether operated by electricity or steam, accessories and components thereof

146 Plant and machinery including spare parts, components and accessories thereof but excluding those specified elsewhere in this Schedule or in any other Schedule

147. Spectacles and parts and components thereof

148 Motor, operated electrically or otherwise, and pump operated with or without motor, including spare parts, components and accessories of such motor and pump

149 Rain coat

150 Tarpaulin and canvas.

151 Kerosene stove.

152 Lime, Dolomite and Limestone.

153 Chemicals including naphtha, dyes, hydrogen peroxide, pigments, acid oil and solvent oils, but excluding those specified elsewhere in this Schedule or in any other Schedule

154. Bamboo and cane.

155. Gymnasium apparatus and sports goods except those specified in any other Schedule

156. Torch

157. Rubberised sheller of capacity upto one metric ton per hour.

158. Playing cards.

159. Electronic components, such as diode, transistor, resistor, integrated circuit, microprocessor chips, thermistors, capacitor, printed circuit board, but excluding those specified elsewhere in this Schedule or in any other Schedule

The West Bengal Finance Bill, 1999.

(Clause 11.)

160. Resin.
161. Non-ferrous metal in all its forms, such as, ingots, bars, rods and slabs, including alloys and scraps thereof, but excluding those specified elsewhere in this Schedule.
162. Wooden furniture.
163. Articles made of coir, except those specified in this Schedule or in any other Schedule.
164. Jute carpet.
165. Export-import (EXIM) scrip, Replenishment licence and Special import licence.
166. Gas mantle.
167. Mustard oil, rape oil and mixture of mustard oil and rape oil.
168. Rice.
169. Wheat.
170. Hosiery goods (other than hosiery goods made exclusively of cotton and woollen hosiery goods).
171. Precious stones including pearls—real, artificial or cultured.
172. Gold and silver ornaments, whether set with stone or other materials or not, including gold and silver filigree and other gold and silver articles.
173. Spare parts, accessories and components of—
    (a) motor car, motor scooter, moped, motorised cycle-rickshaw, motor cycle, motor cycle combination of any kind, motorette and any other kind of motor vehicle,
    (b) tractor,
    (c) buldozer, scrapper, excavator, wheel loader and pipe-layer,
    (d) power tiller,
    (e) heavy earth-moving machinery,

    but excluding bearings, tyres and tubes, and flaps of tyres and tubes.
174. Bearing.
175. Umbrella and spare parts and components thereof.
176. Micro-cellular sheet and banawar sheet.
177. Bi-cycles and spare parts, accessories and components thereof.
178. Spare parts, accessories and components of cycle-rickshaw, excluding those specified in this Schedule.
179. Printed materials including diaries and calendars.
180. Arms of all types including rifles, revolvers and pistols, and ammunition for the same.
181. Foreign liquor, whether made in India or not, including brandy, whisky, vodka, gin, rum, liqueur, cordials, bitters, and wines, or a mixture containing any of these, as also beer, ale, porter, cider, perry and other similar potable fermented liquors.
182. Photographic and other cameras and enlargers, and spare parts, accessories and components thereof; lenses, paper and cloth, and other parts and accessories required for use therewith.

The West Bengal Finance Bill, 1999.

(Clause 11.)

183. Belting.
184. Stainless steel wares.
185. Medical diagnostic equipments, such as, X-ray machine, electro cardiograph (E.C.G.) machine, ultra sonographic machine, stethoscope, and blood pressure measuring instrument.
186. Scientific instruments like optical instruments, electrical instruments, scientific balance, accoustic instruments, and mechanical instruments.
187. Paste of onion, ginger or garlic and similar other pastes and combination thereof, including curry paste, when sold in sealed container.
188. Mustard seed and rape seed.
189. Acrylic fibre.
190. Aluminium caps used in sealing bottles.
191. Embroidery or *zari* articles, that is to say,—
    (i) *imi*;
    (ii) *zari*;
    (iii) *kasab*;
    (iv) *salma*;
    (v) *dabka*;
    (vi) *chumki*;
    (vii) *gota*;
    (viii) *sitara*;
    (ix) *naqsi*;
    (x) *kora*;
    (xi) *glass bead*;
    (xii) *badla*;
    (xiii) *gizai*.
192. Corrugated paper box.
193. Electronic private automatic branch exchange (E.P.A.B.X.) including spare parts, components and accessories thereof.
194. Cigar or cigarette, other than those manufactured or made in India.
195. Items of goods not specified by name or description, other than those specified in Schedule I or Schedule VIIIA.";

(19) in Schedule V,—

(a) the entry in column (2) against serial No. 1 in column (1) shall be omitted;

(b) the entry in column (2) against serial No. 3 in column (1) shall be omitted;

(c) the entry in column (2) against serial No. 4 in column (1) shall be omitted;

(d) the entry in column (2) against serial No. 5 in column (1) shall be omitted;

(e) the entry in column (2) against serial No. 6 in column (1) shall be omitted;

(f) the entry in column (2) against serial No. 7 in column (1) shall be omitted;

(g) the entry in column (2) against serial No. 8 in column (1) shall be omitted;

(h) the entry in column (2) against serial No. 9 in column (1) shall be omitted;

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(Clause 11.)

(i) the entry in column (2) against serial No. 10 in column (1) shall be omitted;

(j) the entry in column (2) against serial No. 11 in column (1) shall be omitted;

(k) the entry in column (2) against serial No. 12 in column (1) shall be omitted;

(20) in Schedule VI,—

(a) the entry in column (2) against serial No. 2 in column (1) shall be omitted;

(b) the entry in column (2) against serial No. 3 in column (1) shall be omitted;

(c) the entry in column (2) against serial No. 4 in column (1) shall be omitted;

(d) the entry in column (2) against serial No. 5 in column (1) shall be omitted;

(e) the entry in column (2) against serial No. 6 in column (1) shall be omitted;

(f) the entry in column (2) against serial No. 7 in column (1) shall be omitted;

(g) the entry in column (2) against serial No. 8 in column (1) shall be omitted;

(h) the entry in column (2) against serial No. 9 in column (1) shall be omitted;

(i) the entry in column (2) against serial No. 10 in column (1) shall be omitted;

(j) the entry in column (2) against serial No. 11 in column (1) shall be omitted;

(k) the entry in column (2) against serial No. 12 in column (1) shall be omitted;

(l) the entry in column (2) against serial No. 13 in column (1) shall be omitted;

(m) the entry in column (2) against serial No. 14 in column (1) shall be omitted;

(n) the entry in column (2) against serial No. 15 in column (1) shall be omitted;

(o) the entry in column (2) against serial No. 16 in column (1) shall be omitted;

(p) the entry in column (2) against serial No. 17 in column (1) shall be omitted;

(q) the entry in column (2) against serial No. 18 in column (1) shall be omitted;

(21) in Schedule VII,—

(a) the entry in column (2) against serial No. 1 in column (1) shall be omitted;

(b) the entry in column (2) against serial No. 4 in column (1) shall be omitted;

(c) the entry in column (2) against serial No. 5 in column (1) shall be omitted;

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(Clause 11.)

(d) the entry in column (2) against serial No. 8 in column (1) shall be omitted;

(e) the entry in column (2) against serial No. 9 in column (1) shall be omitted;

(f) the entry in column (2) against serial No. 10 in column (1) shall be omitted;

(22) in Schedule VIII,—

(a) the entries in column (2) and column (3) against serial No. 1 in column (1) shall be omitted;

(b) the entries in column (2) and column (3) against serial No. 2 in column (1) shall be omitted;

(c) the entries in column (2) and column (3) against serial No. 3 in column (1) shall be omitted;

(d) the entries in column (2) and column (3) against serial No. 4 in column (1) shall be omitted;

(e) the entries in column (2) and column (3) against serial No. 5 in column (1) shall be omitted;

(f) the entries in column (2) and column (3) against serial No. 6 in column (1) shall be omitted;

(g) the entries in column (2) and column (3) against serial No. 9 in column (1) shall be omitted;

(h) the entries in column (2) and column (3) against serial No. 10 in column (1) shall be omitted;

(i) the entries in column (2) and column (3) against serial No. 11 in column (1) shall be omitted;

(j) the entries in column (2) and column (3) against serial No. 12 in column (1) shall be omitted;

(k) the entries in column (2) and column (3) against serial No. 13 in column (1) shall be omitted;

(l) the entries in column (2) and column (3) against serial No. 14 in column (1) shall be omitted;

(m) the entries in column (2) and column (3) against serial No. 15 in column (1) shall be omitted;

(n) the entries in column (2) and column (3) against serial No. 16 in column (1) shall be omitted;

(o) the entries in column (2) and column (3) against serial No. 19 in column (1) shall be omitted;

(p) the entries in column (2) and column (3) against serial No. 20 in column (1) shall be omitted;

(q) the entries in column (2) and column (3) against serial No. 21 in column (1) shall be omitted;

(r) the entries in column (2) and column (3) against serial No. 22 in column (1) shall be omitted;

The West Bengal Finance Bill, 1999.

(Clause 11.)

(23) for Schedule VIIIA, the following Schedule shall be substituted:—

"SCHEDULE VIIIA

[*See* section 17(1)(gg) and section 17(2A).]

Goods on sale of which tax is leviable at the rate fixed in column (3), or in column (4) when provisions of section 17(2A) apply, against the corresponding entry of such goods in column (2), of this Schedule

Sl. No.	Description of goods	Rate of tax (*per centum*) [*See* section 17(1)(gg)]		Rate of tax (*per centum*) [*See* section 17(2A)]
(1)	(2)	(3)		(4)
		(a) When sold to registered dealers	(b) When sold to others	
1.	Clocks, time-pieces and watches of all types and parts thereof and watch-straps.	Two	Seven	Five
2.	Furniture, almirahs, and safes, made wholly or principally of aluminium, stainless steel, iron or steel.	Two	Twelve	Ten
3.	Marble, granite, black stone, cudappa stone, Kota stone and any other natural stone, and articles (including tiles) made thereof.	Two	Twelve	Ten
4.	Electric fan, exhaust fan and air circulator.	Two	Ten	Eight
5.	Electric bulbs, that is to say, general lighting system (G.L.S.) lamps.	Two	Seven	Five
6.	Video cassette tape, audio cassette tape.	Two	Twelve	Ten
7.	Electrical appliances, that is to say,— (i) electric calling bell; (ii) lamp shade; (iii) electric wire, cable, holder, switch, switch box, switch board, meter-board, socket, fuse, plug, circuit-breaker, batten, and power supply indicator.	Two	Twelve	Ten
8.	Footwears of all descriptions including *hawai chappals, chappals* and *sandals* made of plastic.	Two	Five	Three
9.	Jute goods, except those specified in any other Schedule.	Zero	Two	Two

The West Bengal Finance Bill, 1999.

(Clause 12.)

Sl. No.	Description of goods	Rate of tax (*per centum*) [*See* section 17(1)(gg)]		Rate of tax (*per centum*) [*See* section 17(2A)]
(1)	(2)	(3)		(4)
		(a) When sold to registered dealers	(b) When sold to others	
10.	Fancy leather goods, that is to say, brief-case, attache case, ornamented vanity bag and hand bag made of leather.	Two	Fifteen	Twelve
11.	Hardware goods.	Two	Twelve	Ten
12.	Readymade garments (other than hosiery goods made exclusively of cotton and garments made of *Khaddar* or *Khadi*) including necktie, bow and collar but excluding those specified in any other Schedule.	Two	Three	One
13.	Tea.	One	Four	Three
14.	Sanitary wares and sanitary fittings excluding those made of plastic or other synthetic substances.	Two	Fifteen	Twelve
15.	Cast iron casting.	Two	Seven	Five
16.	Food made from soyabean, commonly known as soya food.	Two	Seven	Five
17.	Vegetable (green, dried, dehydrated or preserved), when sold in a sealed container.	Two	Seven	Five
18.	Bricks.	Two	Ten	Eight
19.	Boulder, ballast and stone-chips.	Two	Twelve	Ten
20.	Sand.	Two	Twelve	Ten.";

(24) in Schedule IX,—

(a) the entry in column (2) against serial No. 2 in column (1) shall be omitted;

(b) the entry in column (2) against serial No. 3 in column (1) shall be omitted;

(c) the entry in column (2) against serial No. 5 in column (1) shall be omitted;

(d) the entry in column (2) against serial No. 7 in column (1) shall be omitted;

(e) the entry in column (2) against serial No. 8 in column (1) shall be omitted;

(f) the entry in column (2) against serial No. 10 in column (1) shall be omitted.

Amendment of West Ben. Act XIX of 1996.

12. In the West Bengal Building Tax Act, 1996, in section 17, for the words "or from the date of commencement of this Act,", the words "or within three years from the date of commencement of this Act," shall be substituted and shall be deemed to have been substituted with effect from the 22nd day of January, 1997.

The West Bengal Finance Bill, 1999.

STATEMENT OF OBJECTS AND REASONS.

The Bill seeks to amend the following principal Acts:—

(i) the Indian Stamp Act, 1899, in its application to West Bengal.

The provision seeks to enlarge the meaning of family by substituting the *Explanation* appended to article 33 in Schedule 1A of the Act so that concessional rate of stamp duty is available to some more members of a family when any property is transferred by way of gift to such members of the family;

(ii) the Bengal Electricity Duty Act, 1935.

The provision seeks to—

(a) augment the collection of electricity duty,

(b) clarify the rate of charge of electricity duty in certain cases, and

(c) provide for exemption, with effect from the 1st day of April, 1993, from payment of electricity duty on the electrical energy consumed by a sick industrial unit or a closed industrial unit, after being rehabilitated or revived;

(iii) the Bengal Agricultural Income-tax Act, 1944.

The provision seeks—

(a) to extend the power of revision to Additional Commissioner of Agricultural Income-tax;

(b) to enhance the period of limitation from the existing three years to six years in order to minimise the hardship of tax-payers in the matter of referring cases to Certificate Officer for recovery of unpaid tax arising after assessment which is very much dependent on the finality of order of assessment under the income-tax law which sometimes takes a pretty long period of time;

(iv) the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972.

The provision seeks—

(a) to define the expression "Commissioner";

(b) to bring consequential changes in some existing sections in view of incorporation of new provisions for revision by Commissioner;

(c) to empower the Commissioner to revise *suo motu* any order passed by any other authority under the Act;

(d) to empower the Commissioner to revise an appellate order upon application made by an assessee against such appellate order passed by an appellate authority;

(e) to make change consequent upon introduction of definition of the expression "Commisioner";

(v) the West Bengal Urban Land Taxation Act, 1976.

The provision seeks to introduce deemed assessment for the benefit of tax-payers who have filed their due return after payment of tax within a specified date so that the tax-payers are not required to attend hearing of cases for the purpose of assessment and also to exempt such tax-payers from imposition of any penalty which might otherwise be imposed under the Act;

The West Bengal Finance Bill, 1999.

(vi) the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979.

The povision seeks—

(a) to eliminate the confusion that may arise in identifying, for the purpose of levy of profession tax, an employee engaged in employment on casual basis or regular basis;

(b) to make the law more meaningful and in keeping with similar provisions in other revenue laws relating to offences and penalties;

(c) to create some more slabs in the Schedule and to increase the tax rates of different categories of persons liable to pay tax, and, at the same time, to raise the exemptions limit so as to exclude certain persons from the ambit of profession tax;

(vii) the West Bengal Multi-storeyed Building Tax Act, 1979.

The provision seeks to extend the benefit of deemed assessment to a class of tax-payers who have filed their due declaration after payment of tax within a specified date so that the tax-payers are not required to attend hearing of cases for the purpose of assessment and also to exempt such tax-payers from imposition of penalty which might otherwise be imposed under the Act;

(viii) the West Bengal Entertainment-cum-Amusement Tax Act, 1982.

The provision seeks to create and empower some other authorities to investigate cases of alleged or suspected evasion of tax and malpractices connected therewith, so that necessary action against delinquent tax-payers may be taken;

(ix) the West Bengal Luxury Tax Act, 1994.

The provision seeks to enlarge the ambit of luxuries under the Act;

(x) the West Bengal Sales Tax Act, 1994.

The provision seeks—

(a) to exclude the provision for prescribing any processing of goods for inclusion in the definition of "manufacture";

(b) to let the existing system of levy of tax to continue in respect of rice, wheat and foreign liquor;

(c) to introduce a new scheme of taxation whereunder all but a few items are proposed to be taxed at a single point in the hands of a manufacturer or an importer of such goods;

(d) to make consequential changes to effectuate the new scheme of taxation as proposed;

(e) to make consequential change in order to exempt any item from levy of tax at the first or second point of sale of such item in West Bengal, where such goods are taxable only at the first two points of sale;

(f) to exempt certain class of dealers from furnishing any declaration form in support of their sales of certain goods taxable at the first two points of sale;

The West Bengal Finance Bill, 1999.

(g) to extend the benefit of paying tax at a compounded rate to a registered dealer selling cooked food from his non-airconditioned hotel or restaurant in West Bengal upto a limit of turnover of sale and for a limited period;

(h) to raise the maximum rate at which tax may be levied on sale of goods specified in Schedule IV;

(i) to reduce the rate of tax on purchase of goods leviable on certain purchases of such goods;

(j) to omit provisions for giving set off of tax payable on sales of exim scrip and other replenishment licences as those goods are now proposed to be taxed at one point only;

(k) to enhance the period for which, and the extent to which, the benefit of deferment of payment of tax or remission of tax is enjoyed by industrial units;

(l) to simplify the procedure in which the relaxation of the conditions and restrictions relating to deferment of payment of tax or remission of tax enjoyed by industrial units may be made;

(m) to exclude certain class of business or trade, or dealers dealing in certain class or classes of goods, from purview of selective assessment;

(n) to exclude Sundays and public holidays in computing the period of 48 hours of detention of vehicles transporting taxable goods into West Bengal before effecting any seizure of goods and also to provide for keeping the goods, after seizure, in the custody of the transporter, at his option;

(o) to impose penalty on such transporter who, after opting for becoming the custodian of any seized goods, violates the provision of law relating thereto;

(p) to exclude certain items from the purview of exemption from levy of tax and also to include certain other items within the purview of such exemption;

(q) to transfer goods taxable at multiple points under the existing provisions to Schedule IV so that tax may be levied on sale of such goods at a single point in accordance with the proposed new scheme of taxation;

(r) to enumerate such goods in Schedule VIIIA which are proposed to be taxed at the first two points of sale in West Bengal;

The West Bengal Finance Bill, 1999.

(xi) the West Bengal Building Tax Act, 1996.

The provision seeks to allow exemption from payment of tax under the Act to *bona fide* owners of building or part thereof who could not register the instrument of transfer of title to the property because of certain legal hassles for a period of three years in lieu of the existing one year from the commencement of the Act.

CALCUTTA,
The 23rd March, 1999.

ASIM KUMAR DASGUPTA,
Member-in-charge.

FINANCIAL MEMORANDUM.

No additional expenditure is envisaged to give effect to the provisions of the Bill.

CALCUTTA,
The 23rd March, 1999.

ASIM KUMAR DASGUPTA,
Member-in-charge.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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सत्यमेव जयते

Extraordinary
Published by Authority

CAITRA 3] WEDNESDAY, MARCH 24, 1999 [SAKA 1921

PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 691-L.—24th March, 1999.—The Governor having been pleased to order, under rule 66 of the Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons and the Financial Memorandum which accompany it, in the *Calcutta Gazette*, the Bill, the Statement of Objects and Reasons and the Financial Memorandum are accordingly hereby published for general information:—

Bill No. 3 of 1999

THE WEST BENGAL SALES TAX (SETTLEMENT OF DISPUTE) BILL, 1999.

A
BILL

to provide for expeditious enforcement of payment of arrear tax, penalty or interest in dispute under the sales tax laws in West Bengal by way of settlement of such dispute.

WHEREAS it is expedient to provide for enforcement of payment of, and settlement of dispute relating to, arrear tax, penalty or interest under the West Bengal Sales Tax Act, 1994, and other laws referred to in sub-section (1) of section 106 of that Act, and for enforcement of payment of, and settlement of dispute relating to, arrear tax or penalty under the Central Sales Tax Act, 1956; West Ben Act XLIX of 1994 74 of 1956

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title, extent and commencement

1. (1) This Act may be called the West Bengal Sales Tax (Settlement of Dispute) Act, 1999.

(2) It extends to the whole of West Bengal.

The West Bengal Sales Tax (Settlement of Dispute) Bill, 1999.

(Clauses 2-4.)

(3) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Definitions

2. (1) In this Act, unless the context otherwise requires,—

(a) "arrear tax, penalty or interest in dispute" means,—

(i) tax, by whatever name called, payable by an assessee upon assessment under the relevant Act, or,

(ii) penalty imposed upon an assessee for default in furnishing return in accordance with the provisions of the relevant Act, or,

(iii) interest payable by an assessee under the relevant Act,—

(A) as determined for delayed payment or non-payment of tax before assessment; or

(B) as accrued in respect of non-payment of tax or short payment of tax after assessment,

which, as the case may be, is in dispute in any appeal or revision pending before the appellate authority or revisional authority on the 31st day of December, 1998, under the relevant Act.

Explanation.—For the purposes of this Act, the interest referred to in item (B) of sub-clause (iii) shall be deemed to be an arrear interest in dispute;

(b) "applicant" means a "dealer", an "occupier of a jute mill" or a "shipper of jute" as defined in the relevant Act, and includes legal heir, successor, assignee or nominee of such dealer, occupier of a jute mill or a shipper of jute where the business of such dealer, occupier of a jute mill or shipper of jute has ceased to exist or has been discontinued prior to the date of coming into force of this Act, but does not include such dealer, occupier of a jute mill or shipper of jute, if any proceeding for prosecution has been instituted against him for any offence punishable under any of the provisions of the relevant Act;

(c) "designated authority" means the authority appointed under section 3;

(d) "prescribed" means prescribed by rules made under this Act;

(e) "relevant Act" means—

(i) the West Bengal Sales Tax Act, 1994, West Ben. Act XLIX of 1994.

(ii) any of the Acts referred to in sub-section (1) of section 106 of the West Bengal Sales Tax Act, 1994, or

(iii) the Central Sales Tax Act, 1956, 74 of 1956.

and includes the rules made, or notifications issued, under the Acts referred to in sub-clause (i), sub-clause (ii) or sub-clause (iii).

(2) Unless there is anything repugnant in the subject or context, all expressions used in this Act, which are not defined, but defined in the relevant Act, or used in the relevant Act, shall have the same meaning as in the relevant Act.

Designated authority

3. For carrying out the purposes of this Act, the State Government may, by notification published in the *Official Gazette*, appoint one or more authorities referred to in section 3, section 4 or section 5 of the West Bengal Sales Tax Act, 1994, to be the designated authority, and such authority shall exercise jurisdiction over such area or areas as the State Government may specify in the notification.

Eligibility for settlement

4. (1) Subject to the other provisions of this Act, an applicant shall be eligible to make an application for settlement of arrear tax, penalty or interest in dispute in respect of any period for which an assessment has been made under the relevant Act and an appeal or revision relating thereto is pending on the 31st day of December, 1998, before any appellate authority or revisional authority, as the case may be.

(2) Notwithstanding anything contained in sub-section (1), an applicant shall not be eligible to make an application for settlement of arrear tax, penalty or interest in respect of any period under the relevant Act for which the appeal or revision has been finally heard by the appellate authority or the revisional authority, as the case may be.

Explanation.—For the purposes of this sub-section, no appeal or revision shall be deemed to have been heard only by reason of any stay order having been passed by any appellate or revisional authority in connection with such appeal or revision.

The West Bengal Sales Tax (Settlement of Dispute) Bill, 1999.

(Clauses 5-7.)

Application by the applicant

5. (1) An application for the purpose of section 4 shall be made to the designated authority by an applicant in such form, and in such manner, as may be prescribed, on or before the 30th day of September, 1999, or by such later date as the State Government may, by notification in the *Official Gazette*, specify from time to time.

(2) A separate application shall be made by an applicant for different periods under each of the relevant Acts.

(3) The applicant shall send a copy of the application made under sub-section (1) to the appellate authority or the revisional authority before whom the appeal or revision, as the case may be, is pending, within seven days from the date of making such application before the designated authority.

Determination of amount payable by the applicant

6. (1) The designated authority shall, ordinarily within sixty days from the date of receipt of an application referred to in section 5, verify the correctness of the particulars furnished in such application with reference to the connected records available with the assessing authority, appellate authority or any other authority with whom such records may be available, as the case may be.

(2) Where the designated authority is satisfied about the correctness of the particulars set forth in the application made by an applicant, he shall determine, by an order in writing, the amount payable by the applicant for the purpose of settlement of arrear tax, penalty or interest in dispute at the rate specified in section 7:

Provided that while determining the amount payable by the applicant for the purpose of settlement of arrear tax, penalty or interest, the designated authority shall take into account any amount of arrear tax, penalty or interest in dispute, paid by the applicant before making an application under section 5 and deduct the amount so paid by him from the amount determined as payable by the applicant under this sub-section:

Provided further that the amount payable by an applicant as determined under this sub-section shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee, then, if such part is fifty paise or more, it shall be rounded off to the nearest rupee, and if such part is less than fifty paise, it shall be ignored

(3) After the amount payable by an applicant is determined under sub-section (2), the designated authority shall, subject to such conditions and restrictions (including payment by instalments) as may be prescribed, require the applicant, by a notice in such form as may be prescribed, to pay the amount so determined under sub-section (2) within thirty days from the date of receipt of such notice by the applicant or within such further time as may be prescribed·

Provided that no notice shall be issued by the designated authority where the application made by an applicant relates only to an arrear penalty in dispute.

(4) The amount required to be paid in terms of the notice issued under sub-section (3) shall be paid into the Reserve Bank of India or any appropriate Government Treasury in such manner as is specified in the relevant Act

(5) A copy of duly receipted challan showing payment of the amount specified in the notice issued under sub-section (3) shall be furnished to the designated authority by the applicant within fifteen days, or within such further time as the designated authority may allow, of making payment in accordance with the provisions of sub-section (4).

Rate applicable in determining the amount payable

7. (1) The amount payable by an applicant for settlement of dispute under this Act shall be determined under sub-section (2) of section 6—

(a) where the dispute relates to any arrear tax in dispute, at the rate of thirty-three *per centum* of the arrear tax in dispute; or

(b) where the dispute relates to any arrear interest in dispute, at the rate of five *per centum* of the arrear tax in dispute for the period to which such interest relates, or the amount of the arrear interest in dispute, whichever is less.

(2) The arrear penalty in dispute shall be waived.

The West Bengal Sales Tax (Settlement of Dispute) Bill, 1999.

(Clauses 8-12.)

Settlement of dispute and issue of certificate of settlement

8. (1) The designated authority, on being satisfied about the payment of the amount which the applicant is required to pay by virtue of the notice under sub-section (3) of section 6, shall settle the dispute in respect of which an application has been made under sub-section (1) of section 5 and issue a certificate of settlement for such dispute, in such form as may be prescribed, to the applicant, ordinarily within thirty days of receipt of the copy of duly receipted challan in support of payment made by the applicant and thereupon, such applicant shall be discharged from his liability to make payment of the balance amount of such arrear tax, penalty or interest in dispute:

Provided that where no payment is required to be made by an applicant and no notice is issued to him under the proviso to sub-section (3) of section 6, the designated authority shall settle the dispute and issue a certificate of settlement for such dispute to such applicant:

Provided further that a certificate of settlement shall be issued by the designated authority separately in respect of every application made under section 5.

(2) The designated authority, for reasons to be recorded in writing, may refuse to settle a dispute, or rectify or amend a certificate of settlement issued under sub-section (1):

Provided that no order adversely affecting the applicant shall be passed without allowing the applicant a reasonable opportunity of being heard.

Bar on re-opening of settled cases

9. A certificate of settlement issued under sub-section (1) of section 8 shall be conclusive as to the dispute to which it relates, and no matter covered by such certificate of settlement shall be re-opened in any proceeding of review or revision, or in any other proceeding, under the relevant Act.

Withdrawal of appeal and revision

10. Notwithstanding anything to the contrary contained in any provision in the relevant Act, the appeal or revision for any period pending before the appellate or the revisional authority, as the case may be, in respect of which a certificate of settlement is issued under sub-section (1) of section 8, shall be deemed to have been withdrawn by the applicant from the date of making of the application by the applicant under sub-section (1) of section 5.

Appellate and revisional authority not to proceed in certain cases

11. No appellate authority or revisional authority shall proceed to decide any appeal or revision under the relevant Act relating to any period in respect of which an application has been made by an applicant under section 5:

Provided that such authority shall proceed to decide such appeal or revision for such period in accordance with the provisions of the relevant Act, if a certificate of settlement referred to in sub-section (1) of section 8 is refused to the applicant by an order passed by the designated authority in writing under sub-section (2) of section 8.

Revocation of certificate of settlement

12. (1) Notwithstanding anything contained in section 9 or section 10, where it appears to the designated authority that an applicant has obtained the benefit of settlement under this Act by suppressing any material information or particulars or by furnishing any incorrect or false information or particulars, such designated authority may, for reasons to be recorded in writing and after giving the applicant a reasonable opportunity of being heard, revoke the certificate of settlement issued under sub-section (1) of section 8.

The West Bengal Sales Tax (Settlement of Dispute) Bill, 1999.

(Clauses 13-16.)

(2) If a certificate of settlement is revoked under sub-section (1), the appeal or revision, as the case may be, under the relevant Act, covered by such certificate of settlement, shall, notwithstanding the provision of section 9 or section 10, stand revived or reinstated immediately upon such revocation, and such appeal or revision shall be decided in accordance with the provisions of the relevant Act, as if no settlement of the arrear tax, penalty or interest in dispute in such appeal or revision has ever been made under this Act.

Information to be sent to the authorities under the relevant Act

13. The designated authority shall keep the assessing authority, the appellate authority or the revisional authority, who, for the time being, has jurisdiction over the applicant under the relevant Act, informed, *inter alia*, of—

(a) making of an application by an applicant under section 5;

(b) passing of any order by the designated authority under section 8; or

(c) revocation of any certificate of settlement under section 12,

in such form and manner, and within such time, as may be prescribed.

No refund of amount paid under the Act

14. Any amount paid by an applicant under section 6 shall not be refundable under any circumstances:

Provided that in the case of revocation of a certificate of settlement in accordance with section 12, the amount paid by the applicant under section 6 shall be treated to have been paid under the relevant Act for the period for which the certificate of settlement has been revoked.

Power of the State Government to make rules

15. The State Government may, by notification published in the *Official Gazette*, make rules, with prospective or retrospective effect, for carrying out the purposes of this Act, and such rules may provide for all or any of the matters which, under any provision of this Act, is required to be prescribed or to be provided by rules.

Power to remove difficulties

16. If any difficulty arises in giving effect to any of the provisions of this Act, the State Government may, by order, not inconsistent with the provisions of this Act, remove the difficulty:

Provided that no such order shall be made after the expiry of two years from the date of coming into force of this Act.

STATEMENT OF OBJECTS AND REASONS.

The Bill seeks to—

(i) provide for expeditious enforcement of payment of arrear tax, penalty or interest in dispute under the sales tax laws in West Bengal;

(ii) settle the dispute regarding arrear tax, penalty or interest pending on the 31st day of December, 1998, at the appellate or revisional stage under the following repealed sales tax laws in West Bengal:—

(a) the Bengal Finance (Sales Tax) Act, 1941 (Ben. Act VI of 1941),

(b) the Bengal Raw Jute Taxation Act, 1941 (Ben. Act XI of 1941),

(c) the West Bengal Sales Tax, 1954 (West Ben. Act IV of 1954), and

(d) the West Bengal Motor Spirit Sales Tax Act, 1974 (West Ben. Act XI of 1974);

(iii) settle the dispute regarding arrear tax, penalty or interest pending on the 31st day of December, 1998, at the appellate or revisional stage under the existing West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) which came into force on the 1st day of May, 1995 upon repeal of the four Sales Tax Acts mentioned in clause (ii);

The West Bengal Sales Tax (Settlement of Dispute) Bill, 1999.

(iv) settle the dispute regarding arrear tax or penalty pending on the 31st day of December, 1998, at the appellate or revisional stage under the Central Sales Tax Act, 1956 (74 of 1956) for the purpose of enforcement of payment of such arrear;

(v) dispose of the accumulated appeals or revisions under the sales tax laws in West Bengal;

(vi) accelerate collection of revenue which is otherwise locked in dispute for a long time;

(vii) lessen the scope of prolonged litigation involved in settling dispute relating to arrear tax, penalty or interest under the sales tax laws in West Bengal.

CALCUTTA,
The 19th March, 1999.

ASIM KUMAR DASGUPTA,
Member-in-charge.

FINANCIAL MEMORANDUM.

No additional expenditure is envisaged to give effect to the provisions of the Bill.

CALCUTTA,
The 19th March, 1999.

ASIM KUMAR DASGUPTA,
Member-in-charge.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

Registered No. WB/SC-247 **No. WB(Part-I)/99/SAR-274**

The Calcutta Gazette

सत्यमेव जयते

Extraordinary
Published by Authority

CAITRA 4] THURSDAY, MARCH 25, 1999 [SAKA 1921

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

BACKWARD CLASSES WELFARE DEPARTMENT

Reservation Cell

Writers' Buildings

No. 134-BCW/RC / MR-103/94 Calcutta, the 25th March, 1999.

ORDER

(1) In exercise of the power conferred by section 10, read with section 11, of the West Bengal Scheduled Castes and Scheduled Tribes (Reservation of Vacancies in Services and Posts) Act, 1976 (West Bengal Act XXVII of 1976), and in supersession of all previous orders on the subject, the Governor is pleased hereby to direct that with a view to giving effect to the reservation of vacancies for the Scheduled Castes, and the Scheduled Tribes under the said Act, the following model roster shall henceforth be maintained for direct recruitment to vacancies in services and posts in an establishment as defined in the said Act:—

Model 100-Point Roster

1st vacancy	..	Scheduled Caste
2nd vacancy	..	General
3rd vacancy	..	General
4th vacancy	..	Scheduled Tribe
5th vacancy	..	General
6th vacancy	..	General
7th vacancy	..	Scheduled Caste
8th vacancy	..	General
9th vacancy	..	General
10th vacancy	..	General
11th vacancy	..	Scheduled Caste
12th vacancy	..	General
13th vacancy	..	General
14th vacancy	..	General
15th vacancy	..	Scheduled Caste
16th vacancy	..	General
17th vacancy	..	General

Model 100-Point Roster—*Contd.*

18th vacancy	..	Scheduled Caste
19th vacancy	..	General
20th vacancy	..	General
21st vacancy	..	Scheduled Caste
22nd vacancy	..	General
23rd vacancy	..	General
24th vacancy	..	Scheduled Tribe
25th vacancy	..	General
26th vacancy	..	General
27th vacancy	..	General
28th vacancy	..	Scheduled Caste
29th vacancy	..	General
30th vacancy	..	General
31st vacancy	..	General
32nd vacancy	..	Scheduled Caste
33rd vacancy	..	General
34th vacancy	..	General
35th vacancy	..	General
36th vacancy	..	Scheduled Caste
37th vacancy	..	General
38th vacancy	..	General
39th vacancy	..	General
40th vacancy	..	Scheduled Caste
41st vacancy	..	General
42nd vacancy	..	General
43rd vacancy	..	Scheduled Tribe
44th vacancy	..	General
45th vacancy	..	General
46th vacancy	..	General
47th vacancy	..	Scheduled Caste
48th vacancy	..	General
49th vacancy	..	General
50th vacancy	..	General
51st vacancy	..	Scheduled Caste
52nd vacancy	..	General
53rd vacancy	..	General
54th vacancy	..	Scheduled Tribe
55th vacancy	..	General
56th vacancy	..	General
57th vacancy	..	Scheduled Caste
58th vacancy	..	General
59th vacancy	..	General
60th vacancy	..	General
61st vacancy	..	Scheduled Caste
62nd vacancy	..	General
63rd vacancy	..	General
64th vacancy	..	General
65th vacancy	..	Scheduled Caste
66th vacancy	..	General
67th vacancy	..	General
68th vacancy	..	Scheduled Caste
69th vacancy	..	General
70th vacancy	..	General
71st vacancy	..	Scheduled Caste
72nd vacancy	..	General
73rd vacancy	..	General
74th vacancy	..	Scheduled Tribe
75th vacancy	..	General
76th vacancy	..	General

Model 100-Point Roster—*Concld.*

77th vacancy	..	General
78th vacancy	..	Scheduled Caste
79th vacancy	..	General
80th vacancy	..	General
81st vacancy	..	General
82nd vacancy	..	Scheduled Caste
83rd vacancy	..	General
84th vacancy	..	General
85th vacancy	..	General
86th vacancy	..	Scheduled Caste
87th vacancy	..	General
88th vacancy	..	General
89th vacancy	..	General
90th vacancy	..	Scheduled Caste
91st vacancy	..	General
92nd vacancy	..	General
93rd vacancy	..	Scheduled Tribe
94th vacancy	..	General
95th vacancy	..	General
96th vacancy	..	General
97th vacancy	..	Scheduled Caste
98th vacancy	..	General
99th vacancy	..	General
100th vacancy	..	General.

(2) The Governor is further pleased to direct that the 9th, 19th, 29th, 49th, 59th, 69th and 89th vacancies in the model roster in paragraph (1) shown as 'General' shall be reserved for backward classes of citizens included in the lists as defined in clause (c) of section 2 of the West Bengal Commission for Backward Classes Act, 1993 (West Bengal Act I of 1993).

(3) This order shall come into force at once.

By order of the Governor,

K. JHALA,

Pr. Secy. to the Govt. of West Bengal.

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सत्यमेव जयते

Extraordinary
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CAITRA 5] FRIDAY, MARCH 26, 1999 [SAKA 1921

PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 725-L.—26th March, 1999.—The Governor having been pleased to order, under rule 66 of the Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons which accompanies it, in the *Calcutta Gazette*, the Bill and the Statement of Objects and Reasons are accordingly hereby published for general information:—

Bill No. 4 of 1999

THE WEST BENGAL APPROPRIATION (VOTE ON ACCOUNT) BILL, 1999.

A

BILL

to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of West Bengal for the services and purposes of a part of the year ending on the thirty-first day of March, 2000.

WHEREAS it is expedient to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of West Bengal for the services and purposes of a part of the year ending on the thirty-first day of March, 2000;

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title.

1. This Act may be called the West Bengal Appropriation (Vote on Account) Act, 1999.

The West Bengal Appropriation (Vote on Account) Bill, 1999.

(Clauses 2, 3.)

Issue of Rs. 8825,33,63,000 out of the Consolidated Fund of West Bengal for the year 1999-2000.

2. From and out of the Consolidated Fund of West Bengal there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of rupees eight thousand eight hundred twenty five crores thirty three lakhs and sixty three thousand towards defraying the several charges which will come in course of payment during the year ending on the thirty-first day of March, 2000, in respect of the services and purposes specified in column 2 of the Schedule.

Appropriation

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of West Bengal by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the year ending on the thirty-first day of March, 2000.

The West Bengal Appropriation (Vote on Account) Bill, 1999.

(Schedule.)

SCHEDULE

(*See* sections 2 and 3.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	A—General Services			
	(a) Organs of State			
1	2011—State Legislature ..	4,36,48,000	*6,11,000*	4,42,59,000
Serial 2	2012—Governor ..	..	*88,86,000*	88,86,000
3	2013—Council of Ministers ..	1,08,57,000	..	1,08,57,000
4	2014—Administration of Justice ..	31,45,25,000	*9,20,63,000*	40,65,88,000
5	2015—Elections ..	20,50,50,000	..	20,50,50,000
	(b) Fiscal Services			
	(i) Collection of Taxes on Income and Expenditure			
6	2020—Collection of Taxes on Income and Expenditure	2,24,50,000	..	2,24,50,000
	(ii) Collection of Taxes on Property and Capital Transactions			
	2029—Land Revenue ..	81,20,26,000	..	81,20,26,000
	Capital Expenditure Outside the Revenue Account			
7	**C—Capital Account of Economic Services**			
	(i) Capital Account of General Economic Services			
	5475—Capital Outlay on Other General Economic Services. ..	15,84,000	..	15,84,000
	Total ..	81,36,10,000	..	81,36,10,000
	REVENUE ACCOUNT			
	A—General Services			
	(b) Fiscal Services			
	(ii) Collection of Taxes on Property and Capital Transactions			
8	2030—Stamps and Registration ..	12,42,58,000	..	12,42,58,000
9	2035—Collection of Other Taxes on Property and Capital Transactions. ..	14,27,000	..	14,27,000

The West Bengal Appropriation (Vote on Account) Bill, 1999.

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number	Services and purposes.	Voted by the Legislative Assembly	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs
	(iii) Collection of Taxes on Commodities and Services			
10	2039—State Excise ..	12,75,78,000	..	12,75,78,000
11	2040—Taxes on Sales, Trade, etc. ..	21,97,15,000	..	21,97,15,000
12	2041—Taxes on Vehicles ..	2,75,55,000	..	2,75,55,000
13	2045—Other Taxes and Duties on Commodities and Services. ..	2,60,61,000	..	2,60,61,000
	(iv) Other Fiscal Services			
14	2047—Other Fiscal Services ..	4,88,55,000	..	4,88,55,000
	(c) Interest Payment and Servicing of Debt			
16	2049—Interest Payments	19,47,000	*1346,93,60,000*	1347,13,07,000
	(d) Administrative Services			
Serial 17	2051—Public Service Commission ..	..	*1,73,18,000*	1,73,18,000
18	2052—Secretariat—General Services ..	21,48,30,000	..	21,48,30,000
19	2053—District Administration ..	19,13,04,000	..	19,13,04,000
20	2054—Treasury and Accounts Administration ..	15,31,20,000	..	15,31,20,000
21	2055—Police ..	285,24,13,000	.	285,24,13,000
22	2056—Jails ..	19,44,89,000	..	19,44,89,000
24	2058—Stationery and Printing ..	5,69,48,000	..	5,69,48,000
	2059—Public Works ..	106,91,93,000	*1,26,46,000*	108,18,39,000
	(Public Works under Functional Heads)			
25	**B—Social Services**			
	(a) Education, Sports, Art and Culture			
	2205—Art and Culture (Buildings) ..	16,80,000	..	16,80,000

The West Bengal Appropriation (Vote on Account) Bill, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	(c) Water Supply, Sanitation, Housing and Urban Development			
	2216—Housing (Buildings) ..	4,01,10,000	..	4,01,10,000
	(h) Others			
	C—Economic Services			
	(f) Industry and Minerals			
	2853—Non-Ferrous Mining and Metallurgical Industries (Buildings). ..	2,00,000	..	2,00,000
	(j) General Economic Services			
	Capital Expenditure Outside the Revenue Account			
25	**A—Capital Account of General Services**			
	4059—Capital Outlay on Public Works ..	35,53,80,000	*3,20,000*	35,57,00,000
	Capital Outlay on Public Works under Functional Heads			
	B—Capital Account of Social Services			
	(a) Education, Sports, Art and Culture			
	4202—Capital Outlay on Education, Sports, Art and Culture (Buildings). ..	8,83,60,000	..	8,83,60,000

The West Bengal Appropriation (Vote on Account) Bill, 1999.

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number	Services and purposes	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	(b) Health and Family Welfare			
	4210—Capital Outlay on Medical and Public Health (Excluding Public Health) (Buildings). ..	41,23,20,000	..	41,23,20,000
	4210—Capital Outlay on Medical and Public Health (Excluding Public Health) (Tribal Areas Sub-Plan) (Buildings). ..	24,00,000	.	24,00,000
	4210—Capital Outlay on Medical and Public Health (Public Health) (Buildings).	10,00,000	..	10,00,000
	4211—Capital Outlay on Family Welfare (Buildings)	2,40,000		2,40,000
	(c) Water Supply, Sanitation, Housing and Urban Development			
	4216—Capital Outlay on Housing (Buildings)	14,68,80,000	.	14,68,80,000
	(d) Information and Broadcasting			
	4220—Capital Outlay on Information and Publicity (Buildings) ..	5,26,000	..	5,26,000
	(h) Others			
25	4250—Capital Outlay on Other Social Services (Buildings). ..	10,00,000	..	10,00,000
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4403—Capital Outlay on Animal Husbandry (Excluding Public Undertakings) (Buildings). ..	39,20,000	..	39,20,000
	4404—Capital Outlay on Dairy Development (Excluding Public Undertakings) (Buildings).	..	..	..
	4408—Capital Outlay on Food, Storage and Warehousing (Excluding Public Undertakings) (Buildings).	92,00,000	..	92,00,000
	4425—Capital Outlay on Co-operation (Buildings) .	8,20,000	..	8,20,000
	(f) Capital Account of Industry and Minerals			
	4851—Capital Outlay on Village and Small Industries (Excluding Public Undertakings) (Buildings).	12,40,000	..	12,40,000
	4851—Capital Outlay on Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan) (Buildings). ..	..	..	..
	Total ..	213,44,69,000	*1,29,66,000*	214,74,35,000

The West Bengal Appropriation (Vote on Account) Bill, 1999

(Schedule)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number	Services and purposes	Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
		Rs	Rs	Rs
	REVENUE ACCOUNT			
	A—General Services			
	(d) Administrative Services			
26	2070—Other Administrative Services (Fire Protection and Control) ..	22,60,86,000		22,60,86,000
27	2070—Other Administrative Services (Excluding Fire Protection and Control)	57,66,54,000		57,66,54,000
	REVENUE ACCOUNT			
	A—General Services			
	(e) Pension and Miscellaneous General Services			
28	2071—Pensions and Other Retirement Benefits	400,51,68,000	*46,000*	400,52,14,000
29	2075—Miscellaneous General Services	4,72,44,000		4,72,44,000
	REVENUE ACCOUNT			
	B—Social Services			
	(a) Education, Sports, Art and Culture			
30	2202—General Education ..	1584,82,09,000		1584,82,09,000
	2203—Technical Education	32,48,52,000		32,48,52,000
	2205—Art and Culture ..	4,43,62,000	..	4,43,62,000
	Capital Expenditure Outside the Revenue Account			
	F—Loans and Advances			
	6202—Loans for Education, Sports, Art and Culture ..	1,65,000	..	1,65,000
	Total ..	1621,75,88,000	..	1621,75,88,000

The West Bengal Appropriation (Vote on Account) Bill, 1999

(Schedule)

1	2	3		
Demand Number/ Serial Number	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
		Rs	Rs	Rs
	REVENUE ACCOUNT			
	B—Social Services			
	(a) Education, Sports, Art and Culture			
31	2204—Sports and Youth Services	15,29,49,000		15,29,49,000
	(b) Health and Family Welfare			
32	2210—Medical and Public Health (Excluding Public Health)	306,53,93,000		306,53,93,000
	4210—Capital Outlay on Medical and Public Health (Excluding Public Health) ..	1,65,000		1,65,000
	Total .	306,55,58,000		306,55,58,000
	REVENUE ACCOUNT			
	B—Social Services			
	(b) Health and Family Welfare			
33	2210—Medical and Public Health (Public Health) ..	47,79,89,000	..	47,79,89,000
34	2211—Family Welfare .	41,25,39,000	.	41,25,39,000
	(c) Water Supply, Sanitation, Housing and Urban Development			
35	2215—Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) ..	108,82,80,000	..	108,82,80,000
	F—Loans and Advances			
	6215—Loans for Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution). ..	..	..	..
	Total ..	108,82,80,000	..	108,82,80,000

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(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	B—Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
36	2216—Housing ..	11,89,60,000	*34,000*	11,89,94,000
	Capital Expenditure Outside the Revenue Account			
	B—Capital Account of Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
	4216—Capital Outlay on Housing ..	16,05,81,000	..	16,05,81,000
	F—Loans and Advances			
	6216—Loans for Housing ..	1,32,00,000	..	1,32,00,000
	Total ..	29,27,41,000	*34,000*	29,27,75,000
	REVENUE ACCOUNT			
	B—Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
37	2217—Urban Development ..	262,78,23,000	..	262,78,23,000
	Capital Expenditure Outside the Revenue Account			
	B—Capital Account of Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
	4217—Capital Outlay on Urban Development ..	67,32,000	..	67,32,000
	F—Loans and Advances			
	6217—Loans for Urban Development ..	7,06,20,000	.	7,06,20,000
	Total ..	270,51,75,000	..	270,51,75,000

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(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	B—Social Services			
	(d) Information and Broadcasting			
38	2220—Information and Publicity ..	11,53,33,000	..	11,53,33,000
	Capital Expenditure Outside the Revenue Account			
	B—Capital Account of Social Services			
	(d) Information and Publicity			
	4220—Capital Outlay on Information and Publicity ..	19,45,000	.	19,45,000
	F—Loans and Advances			
	6220—Loans for Information and Publicity ..	13,86,000	..	13,86,000
	Total ..	11,86,64,000	..	11,86,64,000
	REVENUE ACCOUNT			
	B—Social Services			
	(f) Labour and Labour Welfare			
39	2230—Labour and Employment ..	25,02,13,000	..	25,02,13,000
	(g) Social Welfare and Nutrition			
40	2235—Social Security and Welfare (Rehabilitation) ..	12,19,60,000	*5,28,00,000*	17,47,60,000
	Capital Expenditure Outside the Revenue Account			
	F—Loans and Advances			
	6235—Loans for Social Security and Welfare (Rehabilitation). ..	1,65,000	..	1,65,000
	Total ..	12,21,25,000	*5,28,00,000*	17,49,25,000

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(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs	Rs.	Rs.
	REVENUE ACCOUNT			
	B—Social Services			
	(a) Education, Sports, Art and Culture			
	2202—General Education (Tribal Areas Sub-Plan) ..	6,58,88,000	..	6,58,88,000
	2204—Sports & Youth Services (Tribal Areas Sub-Plan)	13,20,000	..	13,20,000
	(b) Health and Family Welfare			
	2210—Medical and Public Health (Excluding Public Health) (Tribal Areas Sub-Plan).	2,68,61,000	..	2,68,61,000
	2210—Medical and Public Health (Public Health) (Tribal Areas Sub-Plan). ..	16,50,000	..	16,50,000
	(c) Water Supply, Sanitation, Housing and Urban Development			
	2215—Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) (Tribal Areas Sub-Plan). ..	3,41,22,000	..	3,41,22,000
	(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
	2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes ..	52,23,36,000	..	52,23,36,000
	(f) Labour and Welfare			
41	2230—Labour and Employment (Tribal Areas Sub-Plan) ..	2,97,000	..	2,97,000
	(g) Social Welfare and Nutrition			
	2235—Social Security and Welfare (Social Welfare) (Tribal Areas Sub-Plan). ..	9,24,000	..	9,24,000
	2236—Nutrition (Tribal Areas Sub-Plan) ..	33,00,000	..	33,00,000
	2250—Other Social Services (Tribal Areas Sub-Plan)	1,000	..	1,000
	C—Economic Services			
	(a) Agriculture and Allied Activities			
	2401—Crop Husbandry (Excluding Horticulture and Vegetable Crops) (Tribal Areas Sub-Plan). ..	67,32,000	..	67,32,000
	2401—Crop Husbandry (Horticulture and Vegetable Crops) (Tribal Areas Sub-Plan). ..	11,43,000	..	11,43,000
	2402—Soil and Water Conservation (Tribal Areas Sub-Plan) ..	18,48,000	..	18,48,000
	2403—Animal Husbandry (Tribal Areas Sub-Plan) ..	56,02,000	..	56,02,000
	2404—Dairy Development (Tribal Areas Sub-Plan) ..	33,000	..	33,000
	2405—Fisheries (Tribal Areas Sub-Plan) ..	19,87,000	..	19,87,000

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1	2	3		
Demand Number/ Serial Number	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund	Total.
		Rs	Rs	Rs.
	2406—Forestry and Wild Life (Tribal Areas Sub-Plan)	2,05,13,000	.	2,05,13,000
	2408—Food, Storage and Warehousing (Tribal Areas Sub-Plan). ..	1,32,000	..	1,32,000
	2425—Co-operation (Tribal Areas Sub-Plan) ..	11,05,000	..	11,05,000
	2435—Other Agricultural Programmes (Tribal Areas Sub-Plan). ..	4,95,000	..	4,95,000
	(b) Rural Development			
	2501—Rural Development (Tribal Areas Sub-Plan) ..	1,74,08,000	..	1,74,08,000
	(c) Special Areas Programmes			
	2575—Other Special Areas Programmes (Tribal Areas Sub-Plan) .	77,97,000		77,97,000
	(d) Irrigation and Flood Control			
	2702—Minor Irrigation (Tribal Areas Sub-Plan) ..	9,12,000		9,12,000
	(f) Industry and Minerals			
41	2851—Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan).	13,23,000	..	13,23,000
	2852—Industries (Food and Beverages) (Tribal Areas Sub-Plan)	2,43,000		2,43,000
	Capital Expenditure Outside the Revenue Account			
	B—Capital Account of Social Services			
	(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
	4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.	3,27,92,000	..	3,27,92,000
	4250—Capital Outlay on Other Social Services (Tribal Areas Sub-Plan). ..	2,000	..	2,000
	(h) Others			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4425—Capital Outlay on Co-operation (Tribal Areas Sub-Plan). ..	13,33,000	..	13,33,000
	4435—Capital Outlay on Other Agricultural Programmes (Tribal Areas Sub-Plan). ..	5,12,000	..	5,12,000

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1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	(d) Capital Account of Irrigation and Flood Control			
	4702—Capital Outlay on Minor Irrigation (Tribal Areas Sub-Plan). ..	93,76,000	..	93,76,000
	4705—Capital Outlay on Command Area Development (Tribal Areas Sub-Plan). ..	8,05,000	..	8,05,000
	(f) Capital Account of Industry and Minerals			
	4851—Capital Outlay on Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan). ..	33,000	..	33,000
41	**(g) Capital Account of Transport**			
	5054—Capital Outlay on Roads and Bridges (Tribal Areas Sub-Plan). ..	2,20,44,000	..	2,20,44,000
	F—Loans and Advances			
	6225—Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.	49,50,000	..	49,50,000
	6250—Loans for Other Social Services (Tribal Areas Sub-Plan). ..	1,000	..	1,000
	6425—Loans for Co-operation (Tribal Areas Sub-Plan)	2,05,000	..	2,05,000
	6851—Loans for Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan). ..	..	..	..
	Total ..	79,60,25,000	..	79,60,25,000
	REVENUE ACCOUNT			
	B—Social Services			
	(g) Social Welfare and Nutrition			
	2235—Social Security and Welfare (Social Welfare)..	81,33,82,000	..	81,33,82,000
	Capital Expenditure Outside the Revenue Account			
42	**B—Capital Account of Social Services**			
	(g) Capital Account of Social Welfare and Nutrition			
	4235—Capital Outlay on Social Security and Welfare (Social Welfare). ..	99,00,000	..	99,00,000
	Total ..	82,32,82,000	..	82,32,82,000
43	2236—Nutrition ..	11,72,59,000	..	11,72,59,000
44	2245—Relief on account of Natural Calamities ..	60,14,00,000	..	60,14,00,000

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1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number	Services and purposes	Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total.
		Rs	Rs	Rs
	(h) Others			
45	2251—Secretariat—Social Services	7,59,66,000		7,59,66,000
	REVENUE ACCOUNT			
	B—Social Services			
	(h) Others			
	2250—Other Social Services .	11,20,55,000		11,20,55,000
	Capital Expenditure Outside the Revenue Account			
46	**B—Capital Account of Social Services**			
	4250—Capital Outlay on Other Social Services .	94,36,000		94,36,000
	F—Loans and Advances			
	6250—Loans for Other Social Services . .	6,76,000		6,76,000
	Total	12,21,67,000		12,21,67,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
	2401—Crop Husbandry (Excluding Horticulture and Vegetable Crops) .	54,77,08,000		54,77,08,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Agriculture and Allied Activities			
47	4401—Capital Outlay on Crop Husbandry (Excluding Public Undertakings and Horticulture and Vegetable Crops) . .	53,13,000	. .	53,13,000
	F—Loans and Advances			
	6401—Loans for Crop Husbandry (Excluding Public Undertakings and Horticulture and Vegetable Crops) . .	.	. .	. .
	Total . .	55,30,21,000	. .	55,30,21,000

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1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
48	2402—Soil and Water Conservation ..	9,65,17,000	..	9,65,17,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4402—Capital Outlay on Soil and Water Conservation	1,98,000	..	1,98,000
	Total ..	9,67,15,000	..	9,67,15,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
49	2403—Animal Husbandry ..	45,55,01,000	..	45,55,01,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4403—Capital Outlay on Animal Husbandry (Excluding Public Undertakings). ..	69,96,000	..	69,96,000
	Total ..	46,24,97,000	..	46,24,97,000

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(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
50	2404—Dairy Development ..	46,58,94,000	..	46,58,94,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4404—Capital Outlay on Dairy Development (Excluding Public Undertakings). ..	1,58,40,000	..	1,58,40,000
	Total ..	48,17,34,000	..	48,17,34,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
51	2405—Fisheries ..	23,17,92,000	..	23,17,92,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4405—Capital Outlay on Fisheries ..	1,18,80,000	..	1,18,80,000
	F—Loans and Advances			
	6405—Loans for Fisheries ..	3,32,97,000	..	3,32,97,000
	Total ..	27,69,69,000	..	27,69,69,000

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(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
52	2406—Forestry and Wild Life ..	52,64,98,000	*13,91,000*	52,78,89,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4406—Capital Outlay on Forestry and Wild Life ..	33,000	..	33,000
	Total ..	52,65,31,000	*13,91,000*	52,79,22,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
53	4407—Capital Outlay on Plantations ..	59,40,000	..	59,40,000
	F—Loans and Advances			
	6407—Loans for Plantations ..	57,75,000	..	57,75,000
	Total ..	1,17,15,000	..	1,17,15,000

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1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund	Total.
		Rs	*Rs.*	Rs
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
54	2408—Food, Storage and Warehousing	29,86,05,000	..	29,86,05,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4408—Capital Outlay on Food, Storage and Warehousing (Excluding Public Undertakings) .	6,17,10,000		6,17,10,000
	Total ..	36,03,15,000	.	36,03,15,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
55	2415—Agricultural Research and Education ..	17,56,59,000	..	17,56,59,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4415—Capital Outlay on Agricultural Research and Education (Excluding Public Undertakings). ..	8,91,000	..	8,91,000
	Total ..	17,65,50,000	..	17,65,50,000

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(Schedule)

1	2	3		
Demand Number/ Serial Number	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
		Rs	Rs	Rs
56	**REVENUE ACCOUNT**			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
	2401—Crop Husbandry (Horticulture and Vegetable Crops)	3,29,05,000	.	3,29,05,000
	2852—Industries (Foods and Beverages) ..	3,36,67,000	..	3,36,67,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4401—Capital Outlay on Crop Husbandry (Horticulture and Vegetable Crops)	1,82,000		1,82,000
	F—Loans and Advances			
	6860—Loans for Consumer Industries (Foods and Beverages) ..	13,53,000	..	13,53,000
	Total ..	6,81,07,000	..	6,81,07,000
57	**REVENUE ACCOUNT**			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
	2425—Co-operation	16,37,37,000		16,37,37,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4425—Capital Outlay on Co-operation	4,50,29,000	..	4,50,29,000
	F—Loans and Advances			
	6425—Loans for Co-operation	1,59,89,000	.	1,59,89,000
	Total	22,47,55,000	..	22,47,55,000
58	**REVENUE ACCOUNT**			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
	2435—Other Agricultural Programmes ..	5,83,06,000	..	5,83,06,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4435—Capital Outlay on Other Agricultural Programmes	28,22,000	..	28,22,000
	Total ..	6,11,28,000	..	6,11,28,000

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1	2	3		
Demand Number/ Serial Number	Services and purposes.-	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total.
		Rs	Rs	Rs
	REVENUE ACCOUNT			
	C—Economic Services			
	(b) Rural Development			
59	2501—Special Programmes for Rural Development .	12,72,16,000	..	12,72,16,000
60	2505—Rural Employment ..	135,05,88,000	..	135,05,88,000
61	2506—Land Reforms ..	8,95,73,000	..	8,95,73,000
62	2515—Other Rural Development Programmes (Panchayati Raj) ..	118,77,95,000	..	118,77,95,000
	D—Grants-in-Aid and Contributions			
	3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Panchayati Raj)	3,33,30,000	*1,000*	3,33,31,000
	Capital Expenditure Outside the Revenue Account			
	F—Loans and Advances			
	6515—Loans for Other Rural Development Programmes (Panchayati Raj) ..	33,000	..	33,000
	Total ..	122,11,58,000	*1,000*	122,11,59,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(b) Rural Development			
63	2515—Other Rural Development Programmes (Community Development). ..	29,94,22,000	.	29,94,22,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(b) Capital Account of Rural Development			
	4515—Capital Outlay on Other Rural Development Programmes (Community Development) ..	6,60,000	..	6,60,000
	F—Loans and Advances			–
	6515—Loans for Other Rural Development Programmes (Community Development). ..	6,27,000	..	6,27,000
	Total ..	30,07,09,000	..	30,07,09,000

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(Schedule)

1	2	3		
Demand Number/ Serial Number.	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total.
		Rs	Rs	Rs
	REVENUE ACCOUNT			
	C—Economic Services			
	(c) Special Areas Programmes			
64	2551—Hill Areas ..	49,67,18,000	.	49,67,18,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(c) Capital Account of Special Areas Programmes			
	4551—Capital Outlay on Hill Areas ..	39,60,000		39,60,000
	F—Loans and Advances			
	6551—Loans for Hill Areas ..	1,03,95,000	..	1,03,95,000
	Total ..	51,10,73,000	..	51,10,73,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(c) Special Areas Programmes			
65	2575—Other Special Areas Programmes	24,81,01,000	.	24,81,01,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(c) Capital Account of Special Areas Programmes			
	4575—Capital Outlay on Other Special Areas Programmes	6,86,13,000	..	6,86,13,000
	Total .	31,67,14,000	..	31,67,14,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(d) Irrigation and Flood Control			
66	2701—Major and Medium Irrigation ..	67,25,71,000	..	67,25,71,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(d) Capital Account of Irrigation and Flood Control			
	4701—Capital Outlay on Major and Medium Irrigation ..	97,13,10,000	..	97,13,10,000
	Total ..	164,38,81,000	..	164,38,81,000

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1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(d) Irrigation and Flood Control			
67	2702—Minor Irrigation ..	106,58,78,000	..	106,58,78,000
	2705—Command Area Development ..	1,56,60,000	..	1,56,60,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(d) Capital Account of Irrigation and Flood Control			
	4702—Capital Outlay on Minor Irrigation ..	18,26,52,000	..	18,26,52,000
	4705—Capital Outlay on Command Area Development	2,28,82,000	..	2,28,82,000
	Total ..	128,70,72,000	..	128,70,72,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(d) Irrigation and Flood Control			
68	2711—Flood Control ..	53,53,13,000	*40,000*	53,53,53,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(d) Capital Account of Irrigation and Flood Control			
	4711—Capital Outlay on Flood Control Projects ..	37,92,00,000	...	37,92,00,000
	Total ..	91,45,13,000	*40,000*	91,45,53,000

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1	2	3		
Demand Number/ Serial Number.	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total.
		Rs	*Rs*	Rs
	REVENUE ACCOUNT			
	C—Economic Services			
	(e) Energy			
69	2801—Power ..	17,10,06,000	..	17,10,06,000
	F—Loans and Advances			
	6801—Loans for Power Projects ..	618,52,89,000	..	618,52,89,000
	6860—Loans for Consumer Industries ..	82,50,000	..	82,50,000
	Total ..	636,45,45,000	..	636,45,45,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(e) Energy			
72	2810—Non-Conventional Sources of Energy ..	89,10,000		89,10,000
	(f) Industry and Minerals			
73	2851—Village and Small Industries (Excluding Public Undertakings) ..	39,19,87,000	..	39,19,87,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
	4851—Capital Outlay on Village and Small Industries (Excluding Public Undertakings) ..	2,80,17,000	..	2,80,17,000
	F—Loans and Advances			
	6851—Loans for Village and Small Industries (Excluding Public Undertakings) ..	1,67,64,000	..	1,67,64,000
	6860—Loans for Consumer Industries (Village and Small Industries). ..	6,02,25,000	..	6,02,25,000
	Total ..	49,69,93,000	..	49,69,93,000

The West Bengal Appropriation (Vote on Account) Bill, 1999.

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number	Services and purposes	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs	Rs.	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(f) Industry and Minerals			
	2852—Industries (Closed and Sick Industries)	24,77,000	..	24,77,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
	4858—Capital Outlay on Engineering Industries (Closed and Sick Industries). ..	16,50,000	..	16,50,000
74	4860—Capital Outlay on Consumer Industries (Closed and Sick Industries) ..	13,20,000		13,20,000
	4875—Capital Outlay on Other Industries (Closed and Sick Industries) ..	18,81,000	..	18,81,000
	4885—Capital Outlay on Industries and Minerals (Closed and Sick Industries). ..	33,00,000	..	33,00,000
	F—Loans and Advances			
	6858—Loans for Engineering Industries (Closed and Sick Industries) ..	..	..	..
	6860—Loans for Consumer Industries (Closed and Sick Industries). ..	1,15,50,000	..	1,15,50,000
	Total ..	2,21,78,000	..	2,21,78,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(f) Industry and Minerals			
75	2852—Industries (Excluding Public Undertakings and Closed and Sick Industries and Foods and Beverages) ..	42,71,35,000	..	42,71,35,000
76	2853—Non-Ferrous Mining and Metallurgical Industries	1,03,93,000	..	1,03,93,000
	(g) Transport			
77	3051—Ports and Lighthouses ..	77,45,000	..	77,45,000
78	3053—Civil Aviation ..	41,79,000	..	41,79,000

The West Bengal Appropriation (Vote on Account) Bill, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(g) Transport			
79	3054—Roads and Bridges ..	111,47,22,000	..	111,47,22,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(g) Capital Account of Transport			
	5054—Capital Outlay on Roads and Bridges ..	185,62,80,000	..	185,62,80,000
	Total ..	297,10,02,000	..	297,10,02,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(g) Transport			
80	3055—Road Transport ..	46,63,92,000	..	46,63,92,000
	3056—Inland Water Transport ..	6,25,000	..	6,25,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(g) Capital Account of Transport			
	5055—Capital Outlay on Road Transport ..	18,25,23,000	..	18,25,23,000
	5056—Capital Outlay on Inland Water Transport ..	83,49,000	..	83,49,000
	F—Loans and Advances			
	7055—Loans for Road Transport ..	9,73,50,000	..	9,73,50,000
	Total ..	75,52,39,000	..	75,52,39,000
	C—Economic Services			
	(g) Transport			
	F—Loans and Advances			
81	7075—Loans for Other Transport Services ..	2,14,50,000	..	2,14,50,000

The West Bengal Appropriation (Vote on Account) Bill, 1999.

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(i) Science, Technology and Environment			
82	3425—Other Scientific Research	2,81,000	..	2,81,000
	(j) General Economic Services			
83	3451—Secretariat—Economic Services ..	13,35,18,000	..	13,35,18,000
84	3452—Tourism ..	5,54,07,000	..	5,54,07,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(j) Capital Account of General Economic Services			
	5452—Capital Outlay of Tourism ..	33,00,000	..	33,00,000
	Total ..	5,87,07,000	..	5,87,07,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(j) General Economic Services			
85	3454—Census, Surveys and Statistics ..	3,27,74,000	..	3,27,74,000
86	3456—Civil Supplies ..	2,36,80,000	..	2,36,80,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(j) Capital Account of General Economic Services			
87	5465—Investments in General Financial and Trading Institutions. ..	2,81,000	..	2,81,000
	F—Loans and Advances			—
	7465—Loans for General Financial and Trading Institutions. ..	1,08,90,000	..	1,08,90,000
	Total ..	1,11,71,000	..	1,11,71,000

The West Bengal Appropriation (Vote on Account) Bill, 1999.

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(j) General Economic Services			
88	3475—Other General Economic Services ..	2,23,24,000	..	2,23,24,000
	B—Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
89	2215—Water Supply and Sanitation (Prevention of Air and Water Pollution). ..	8,01,90,000	..	8,01,90,000
	D—Grants-in-Aid and Contributions			
90	3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj). ..	50,33,59,000	*2,79,000*	50,36,38,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4408—Capital Outlay on Food, Storage and Warehousing (Public Undertakings). ..	..	..	..
	4858—Capital Outlay on Engineering Industries (Public Undertakings). ..	25,59,000	..	25,59,000
	5075—Capital Outlay on Other Transport Services (Public Undertakings). ..	33,00,000	..	33,00,000
92	**F—Loans and Advances**			
	6857—Loans for Chemical and Pharmaceutical Industries (Public Undertakings). ..	4,71,90,000	..	4,71,90,000
	6858—Loans for Engineering Industries (Public Undertakings). ..	14,03,99,000	*10,07,000*	14,14,06,000
	6860—Loans for Consumer Industries (Public Undertakings). ..	9,73,50,000	..	9,73,50,000
	Total ..	29,07,98,000	*10,07,000*	29,18,05,000

The West Bengal Appropriation (Vote on Account) Bill, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total.
		Rs	Rs	Rs
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
93	4856—Capital Outlay on Petrochemical Industries (Excluding Public Undertakings) ..	74,25,00,000	..	74,25,00,000
	4860—Capital Outlay on Consumer Industries (Excluding Public Undertakings)	2,25,00,000	..	2,25,00,000
	4885—Other Capital Outlay on Industries and Minerals (Excluding Public Undertakings).	29,13,50,000	..	29,13,50,000
	F—Loans and Advances			
	6885—Loans for Other Industries and Minerals (Excluding Public Undertakings) ..	10,00,000	..	10,00,000
	Total .	105,73,50,000	..	105,73,50,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
94	4859—Capital Outlay on Telecommunication and Electronic Industries. ..	3,46,50,000	..	3,46,50,000
	F—Loans and Advances			
	6859—Loans for Telecommunication and Electronic Industries ..	1,32,00,000	..	1,32,00,000
	Total ..	4,78,50,000	..	4,78,50,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
95	4860—Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries and Foods and Beverages). ..	1,07,25,000	*1,16,000*	1,08,41,000
	F—Loans and Advances			
	6857—Loans for Chemical and Pharmaceutical Industries (Excluding Public Undertakings and Closed and Sick Industries). ..	6,60,000	..	6,60,000
	6860—Loans for Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries and Foods and Beverages). ..	5,52,75,000	..	5,52,75,000
	Total ..	6,66,60,000	*1,16,000*	6,67,76,000

The West Bengal Appropriation (Vote on Account) Bill, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund	Total
		Rs	*Rs*	Rs
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	F—Loans and Advances			
96	6875—Loans for Other Industries (Excluding Public Undertakings and Closed and Sick Industries).	1,37,28,000	..	1,37,28,000
	6885—Loans for Other Industries and Minerals (Excluding Closed and Sick Industries). ..	2,55,75,000	..	2,55,75,000
	Total ..	3,93,03,000	..	3,93,03,000
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
97	4885—Other Capital Outlay on Industry and Minerals (Excluding Public Undertakings and Closed and Sick Industries). ..	39,60,000	..	39,60,000
	E—Public Debt			
Serial 98	6003—Internal Debt of the State Government ..	..	*778,46,51,000*	778,46,51,000
	6004—Loans and Advances from Central Government	..	*195,98,85,000*	195,98,85,000
	Total ..	..	*974,45,36,000*	974,45,36,000
	F—Loans and Advances			
99	7610—Loans to Government Servants etc. ..	21,45,00,000	..	21,45,00,000
	7615—Miscellaneous Loans ..	3,30,00,000	..	3,30,00,000
	Total ..	24,75,00,000	..	24,75,00,000
	Grand Total ..	**6485,19,09,000**	***2340,14,54,000***	**8825,33,63,000**

STATEMENT OF OBJECTS AND REASONS.

The object of the Bill is to provide for the appropriation out of the Consolidated Fund of West Bengal of all moneys required for a part of the year 1999-2000 to meet—

(a) the grants made by the Assembly, and

(b) the expenditure charged on the Consolidated Fund of West Bengal, but not exceeding, in any case, the amount shown in the Statement previously laid before the House in pursuance of article 206 of the Constitution of India.

2. Under the Constitution of India no money can be withdrawn from the Consolidated Fund of West Bengal except in accordance with an appropriation made by law

CALCUTTA,
The 26th March, 1999.

ASIM KUMAR DASGUPTA,
Member-in-charge.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 751-L.—30th March, 1999.—The Governor having been pleased to order, under rule 66 of the Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons which accompanies it, in the *Calcutta Gazette*, the Bill and the Statement of Objects and Reasons are accordingly hereby published for general information:—

Bill No. 5 of 1999

THE WEST BENGAL APPROPRIATION BILL, 1999.

A

BILL

to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of West Bengal for the services and purposes of the year ending on the thirty-first day of March, 1999.

WHEREAS it is expedient to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of West Bengal for the services and purposes of the year ending on the thirty-first day of March, 1999;

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title

1. This Act may be called the West Bengal Appropriation Act, 1999.

The West Bengal Appropriation Bill, 1999.

(Clauses 2, 3.)

Issue of Rs 3048,10,63,602 out of the Consolidated Fund of West Bengal for the year 1998-99

2. From and out of the Consolidated Fund of West Bengal there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of rupees three thousand forty-eight crores ten lakhs sixty-three thousand six hundred and two towards defraying the several charges which will come in course of payment during the year ending on the thirty-first day of March, 1999, in respect of the services and purposes specified in column 2 of the Schedule

Appropriation

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of West Bengal by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the year ending on the thirty-first day of March, 1999

The West Bengal Appropriation Bill, 1999.

(Schedule.)

SCHEDULE

(*See* sections 2 and 3.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total.
		Rs	*Rs*	Rs.
	REVENUE ACCOUNT			
	A—General Services			
	(a) Organs of State			
1	2011—State Legislature ..	3,22,27,000	*5,55,000*	3,27,82,000
Serial 2	2012—Governor ..	..	*99,79,000*	99,79,000
3	2013—Council of Ministers	73,00,000	..	73,00,000
4	2014—Administration of Justice ..	31,34,28,000	..	31,34,28,000
	(b) Fiscal Services			
	(i) Collection of Taxes on Income and Expenditure			
6	2020—Collection of Taxes on Income and Expenditure	2,53,34,000	..	2,53,34,000
	(ii) Collection of Taxes on Property and Capital Transactions			
7	2029—Land Revenue ..	103,17,55,000	*2,68,070*	103,20,23,070
	REVENUE ACCOUNT			
	A—General Services			
	(b) Fiscal Services			
	(ii) Collection of Taxes on Property and Capital Transactions			
8	2030—Stamps and Registration ..	10,00,75,000	..	10,00,75,000
9	2035—Collection of Other Taxes on Property and Capital Transactions ..	20,01,000	..	20,01,000
	(iii) Collection of Taxes on Commodities and Services			
10	2039—State Excise ..	8,56,00,000	..	8,56,00,000
11	2040—Taxes on Sales, Trade, etc. ..	23,62,65,000	..	23,62,65,000
12	2041—Taxes on Vehicles ..	2,29,00,000	..	2,29,00,000
13	2045—Other Taxes and Duties on Commodities and Services. ..	16,72,87,000	..	16,72,87,000

The West Bengal Appropriation Bill, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	(iv) Other Fiscal Services			
14	2047—Other Fiscal Services ..	1,99,80,000	..	1,99,80,000
	(c) Interest Payment and Servicing of Debt			
16	2049—Interest Payments ..	2,00,000	..	2,00,000
	(d) Administrative Services			
Serial 17	2051—Public Service Commission ..	..	*1,55,20,000*	1,55,20,000
18	2052—Secretariat—General Services ..	18,73,00,000	*5,00,000*	18,78,00,000
19	2053—District Administration ..	23,04,87,000	..	23,04,87,000
20	2054—Treasury and Accounts Administration ..	14,24,46,000	.	14,24,46,000
21	2055—Police ..	319,50,00,000	*2,45,418*	319,52,45,418
22	2056—Jails ..	10,65,60,000	*1,00,000*	10,66,60,000
24	2058—Stationery and Printing .	6,33,70,000	*8,000*	6,33,78,000
	2059—Public Works ..	79,52,41,000	..	79,52,41,000
	(Public Works under Functional Heads)			
	B—Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
	2216—Housing (Buildings) ..	45,70,000	..	45,70,000
	(j) General Economic Services			
	Capital Expenditure Outside the Revenue Account			
25	**A—Capital Account of General Services**			
	4059—Capital Outlay on Public Works ..	..	*2,40,82,000*	2,40,82,000
	Capital Outlay on Public Works under Functional Heads			
	B—Capital Account of Social Services			
	(a) Education, Sports, Art and Culture			—
	4202—Capital Outlay on Education, Sports, Art and Culture (Buildings). ..	..	*29,56,177*	29,56,177
	Total ..	79,98,11,000	*2,70,38,177*	82,68,49,177

The West Bengal Appropriation Bill, 1999

(Schedule)

1	2	3		
Demand Number/ Serial Number	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
		Rs	Rs	Rs
	REVENUE ACCOUNT			
	A—General Services			
	(d) Administrative Services			
26	2070—Other Administrative Services (Fire Protection and Control)	26,46,00,000	*1,19,67,044*	27,65,67,044
27	2070—Other Administrative Services (Excluding Fire Protection and Control)	73,92,80,000		73,92,80,000
	REVENUE ACCOUNT			
	A—General Services			
	(e) Pension and Miscellaneous General Services			
28	2071—Pensions and Other Retirement Benefits ..	179,98,40,000	.	179,98,40,000
29	2075—Miscellaneous General Services	22,65,000		22,65,000
	REVENUE ACCOUNT			
	B—Social Services			
	(a) Education, Sports, Art and Culture			
	2202—General Education	142,06,31,000	.	142,06,31,000
30	2203—Technical Education	25,29,27,000		25,29,27,000
	2205—Art and Culture ..	1,32,19,000	.	1,32,19,000
	Total .	168,67,77,000	.	168,67,77,000
	REVENUE ACCOUNT			
	B—Social Services			
	(a) Education, Sports, Art and Culture			
31	2204—Sports and Youth Services ..	12,64,00,000	..	12,64,00,000
	(b) Health and Family Welfare			
32	2210—Medical and Public Health (Excluding Public Health) ..	283,58,26,000	*65,01,896*	284,23,27,896
33	2210—Medical and Public Health (Public Health) ..	60,27,13,000	..	60,27,13,000
34	2211—Family Welfare ..	19,26,30,000	..	19,26,30,000

The West Bengal Appropriation Bill, 1999.

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	B—Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
35	2215—Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution). ..	103,19,43,000	..	103,19,43,000
36	2216—Housing ..	2,00,91,000	*2,13,924*	2,03,04,924
	REVENUE ACCOUNT			
	B—Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
	2217—Urban Development ..	64,36,00,000	..	64,36,00,000
	Capital Expenditure Outside the Revenue Account			
	B—Capital Account of Social Services			
37	**(c) Water Supply, Sanitation, Housing and Urban Development**			
	F—Loans and Advances			
	6217—Loans for Urban Development ..	10,48,00,000	..	10,48,00,000
	Total ..	74,84,00,000	..	74,84,00,000
	REVENUE ACCOUNT			
	B—Social Services			
	(d) Information and Broadcasting			
38	2220—Information and Publicity ..	2,99,08,000	..	2,99,08,000
	(f) Labour and Labour Welfare			
39	2230—Labour and Employment ..	18,84,90,000	..	18,84,90,000
	(g) Social Welfare and Nutrition			
40	2235—Social Security and Welfare (Rehabilitation) ..	18,01,08,000	..	18,01,08,000

The West Bengal Appropriation Bill, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
	2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes. ..	2,15,36,000	..	2,15,36,000
	Capital Expenditure Outside the Revenue Account			
41	**B—Capital Account of Social Services**			
	(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
	4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes. ..	38,95,000	..	38,95,000
	Total ..	2,54,31,000	..	2,54,31,000
	REVENUE ACCOUNT			
	B—Social Services			
	(g) Social Welfare and Nutrition			
42	2235—Social Security and Welfare (Social Welfare)..	45,28,85,000	..	45,28,85,000
43	2236—Nutrition ..	6,00,000	..	6,00,000
44	2245—Relief on account of Natural Calamities ..	371,90,92,000	..	371,90,92,000
	(h) Others			
45	2251—Secretariat—Social Services ..	7,57,80,000	..	7,57,80,000
	REVENUE ACCOUNT			
	B—Social Services			
	(h) Others			
	2250—Other Social Services ..	26,05,00,000	..	26,05,00,000
46	**Capital Expenditure Outside the Revenue Account**			
	B—Capital Account of Social Services			
	(h) Others			
	4250—Capital Outlay on Other Social Services ..	3,72,10,000	..	3,72,10,000
	Total ..	29,77,10,000	..	29,77,10,000

The West Bengal Appropriation Bill, 1999.

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
47	2401—Crop Husbandry (Excluding Horticulture and Vegetable Crops). ..	39,54,24,000	..	39,54,24,000
48	2402—Soil and Water Conservation ..	8,67,74,000	..	8,67,74,000
49	2403—Animal Husbandry ..	41,01,50,000	.	41,01,50,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
	2404—Dairy Development ..	17,24,60,000	*75,000*	17,25,35,000
	Capital Expenditure Outside the Revenue Account			
50	**C—Capital Account of Economic Services**			
	(a) Agriculture and Allied Services			
	4404—Capital Outlay on Dairy Development (Excluding Public Undertakings). ..	34,70,000	..	34,70,000
	Total ..	17,59,30,000	*75,000*	17,60,05,000

The West Bengal Appropriation Bill, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Services			
	2405—Fisheries ..	4,69,12,000	*2,63,926*	4,71,75,926
	Capital Expenditure Outside the Revenue Account			
51	**C—Capital Account of Economic Services**			
	(a) Agriculture and Allied Activities			
	4405—Capital Outlay on Fisheries .	25,00,000	..	25,00,000
	Total ..	4,94,12,000	*2,63,926*	4,96,75,926
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
52	2406—Forestry and Wild Life ..	53,35,97,000	..	53,35,97,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
	2408—Food, Storage and Warehousing ..	34,12,85,000	..	34,12,85,000
	Capital Expenditure Outside the Revenue Account			
54	**C—Capital Account of Economic Services**			
	(a) Agriculture and Allied Activities			
	4408—Capital Outlay on Food, Storage and Warehousing (Excluding Public Undertakings). ..	1,42,00,000	..	1,42,00,000
	Total ..	35,54,85,000	..	35,54,85,000

The West Bengal Appropriation Bill, 1999.

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
55	2415—Agricultural Research and Education ..	26,94,82,000	..	26,94,82,000
56	2401—Crop Husbandry (Horticulture and Vegetable Crops). ..	48,08,000	..	48,08,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
57	2425—Co-operation ..	8,22,27,000	*6,09,000*	8,28,36,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Agriculture and Allied Activities			
	4425—Capital Outlay on Co-operation ..	85,61,000	..	85,61,000
	Total ..	9,07,88,000	*6,09,000*	9,13,97,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
58	2435—Other Agricultural Programmes ..	1,70,05,000	..	1,70,05,000
	(b) Rural Development			
60	2505—Rural Employment ..	112,27,82,000	..	112,27,82,000
61	2506—Land Reforms ..	2,52,05,000	..	2,52,05,000
62	2515—Other Rural Development Programmes (Panchayati Raj). ..	85,35,68,000	*1,09,150*	85,36,77,150
63	2515—Other Rural Development Programmes (Community Development). ..	38,17,95,000	..	38,17,95,000
	(c) Special Areas Programme			
64	2551—Hill Areas ..	24,03,90,000	..	24,03,90,000

The West Bengal Appropriation Bill, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(c) Special Areas Programme			
	2575—Other Special Areas Programme ..	16,83,41,000	..	16,83,41,000
	Capital Expenditure Outside the Revenue Account			
65	**C—Capital Account of Economic Services**			
	(c) Special Areas Programme			
	4575—Capital Outlay on Other Special Areas Programme. ..	8,85,06,000	..	8,85,06,000
	Total ..	25,68,47,000	..	25,68,47,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(d) Irrigation and Flood Control			
	2701—Major and Medium Irrigation ..	55,50,45,000	..	55,50,45,000
	Capital Expenditure Outside the Revenue Account			
66	**C—Capital Account of Economic Services**			
	(d) Irrigation and Flood Control			
	4701—Capital Outlay on Major and Medium Irrigation.	..	*5,41,218*	5,41,218
	Total ..	55,50,45,000	*5,41,218*	55,55,86,218
	REVENUE ACCOUNT			
	C—Economic Services			
	(d) Irrigation and Flood Control			
	2702—Minor Irrigation ..	63,76,29,000	..	63,76,29,000
	Capital Expenditure Outside the Revenue Account			
67	**C—Capital Account of Economic Services**			
	(d) Irrigation and Flood Control			
	4702—Capital Outlay on Minor Irrigation ..	8,92,79,000	..	8,92,79,000
	Total ..	72,69,08,000	..	72,69,08,000

The West Bengal Appropriation Bill, 1999.

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(d) Irrigation and Flood Control			
	2711—Flood Control ..	1,51,23,000	..	1,51,23,000
	Capital Expenditure Outside the Revenue Account			
68	**C—Capital Account of Economic Services**			
	(d) Irrigation and Flood Control			
	4711—Capital Outlay on Flood Control Projects ..	..	*19,64,589*	19,64,589
	Total ..	1,51,23,000	*19,64,589*	1,70,87,589
	REVENUE ACCOUNT			
	C—Economic Services			
	(e) Energy			
	F—Loans and Advances			
69	6801—Loans for Power Projects ..	74,48,50,000	..	74,48,50,000
	6860—Loans for Consumer Industries ..	5,91,000	..	5,91,000
	Total ..	74,54,41,000	..	74,54,41,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(f) Industry and Minerals			
	2851—Village and Small Industries (Excluding Public Undertakings). ..	28,00,92,000	..	28,00,92,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
73	4851—Capital Outlay on Village and Small Industries (Excluding Public Undertakings). ..	2,24,51,000	..	2,24,51,000
	F—Loans and Advances			
	6860—Loans for Consumer Industries (Village and Small Industries). ..	1,19,71,000	..	1,19,71,000
	Total ..	31,45,14,000	..	31,45,14,000

The West Bengal Appropriation Bill, 1999.

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(f) Industry and Minerals			
74	2852—Industries (Closed and Sick Industries) ..	4,10,000	..	4,10,000
	F—Loans and Advances			
	6858—Loans for Engineering Industries (Closed and Sick Industries). ..	28,21,00,000	..	28,21,00,000
	Total ..	28,25,10,000	..	28,25,10,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(f) Industry and Minerals			
76	2853—Non-Ferrous Mining and Metallurgical Industries. ..	72,40,000	..	72,40,000
	(g) Transport			
77	3051—Ports and Lighthouses ..	51,49,000	..	51,49,000
78	3053—Civil Aviation ..	13,75,000	..	13,75,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(g) Transport			
79	3054—Roads and Bridges ..	24,84,80,000	..	24,84,80,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(g) Capital Account of Transport			
	5054—Capital Outlay on Roads and Bridges ..	11,79,34,000	..	11,79,34,000
	Total ..	36,64,14,000	..	36,64,14,000

The West Bengal Appropriation Bill, 1999.

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number	Services and purposes	Voted by the Legislative Assembly.	Charged on the Consolidated Fund	Total.
		Rs.	*Rs*	Rs
	REVENUE ACCOUNT			
	C—Economic Services			
	(g) Transport			
80	3055—Road Transport ..	7,55,34,000	..	7,55,34,000
	3056—Inland Water Transport ..	9,35,000	..	9,35,000
	Total ..	7,64,69,000		7,64,69,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(g) Transport			
	F—Loans and Advances			
81	7075—Loans for Other Transport Services ..	3,40,00,000	..	3,40,00,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(i) Science, Technology and Environment			
82	3425—Other Scientific Research ..	3,00,000	..	3,00,000
	(j) General Economic Services			
83	3451—Secretariat—Economic Services ..	9,91,71,000	*6,92,190*	9,98,63,190

The West Bengal Appropriation Bill, 1999.

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(j) General Economic Services			
85	3454—Census, Surveys and Statistics ..	3,81,28,000	..	3,81,28,000
86	3456—Civil Supplies ..	2,32,39,000	..	2,32,39,000
88	3475—Other General Economic Services ..	2,69,99,000	..	2,69,99,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Agriculture and Allied Activities			
	F—Loans and Advances			
92	6857—Loans for Chemical and Pharmaceutical Industries (Public Undertakings). ..	1,00,00,000	..	1,00,00,000
	6858—Loans for Engineering Industries (Public Undertakings). ..	1,55,00,000	*5,00,000*	1,60,00,000
	Total ..	2,55,00,000	*5,00,000*	2,60,00,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(f) Industry and Minerals			
95	4860—Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed & Sick Industries and Food & Beverages). ..	..	*3,50,000*	3,50,000
	Grand Total ..	**3040,30,62,000**	***7,80,01,602***	**3048,10,63,602**

The West Bengal Appropriation Bill, 1999.

STATEMENT OF OBJECTS AND REASONS.

The object of the Bill is to provide for the appropriation out of the Consolidated Fund of West Bengal of the moneys required for the year 1998-99 to meet—

(a) the supplementary or additional grants made by the Assembly and

(b) the supplementary or additional expenditure charged on the Consolidated Fund of West Bengal, but not exceeding, in any case, the amount shown in the Statement previously laid before the House in pursuance of article 205(1) of the Constitution of India.

2. Under the Constitution of India no money can be withdrawn from the Consolidated Fund of West Bengal except in accordance with an appropriation made by law.

CALCUTTA,
The 30th March, 1999.

ASIM KUMAR DASGUPTA,
Member-in-charge.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 755-L.—31st March, 1999.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act I of 1999

THE WEST BENGAL APPROPRIATION ACT, 1999.

[*Passed by the West Bengal Legislature.*]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary,* of the 31st March, 1999.]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of West Bengal for the services and purposes of the year ending on the thirty-first day of March, 1999.

WHEREAS it is expedient to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of West Bengal for the services and purposes of the year ending on the thirty-first day of March, 1999;

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title.

1. This Act may be called the West Bengal Appropriation Act, 1999.

The West Bengal Appropriation Act, 1999.

(Sections 2, 3.)

Issue of Rs 3048,10,63,602 out of the Consolidated Fund of West Bengal for the year 1998-99

2. From and out of the Consolidated Fund of West Bengal there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of rupees three thousand forty-eight crores ten lakhs sixty-three thousand six hundred and two towards defraying the several charges which will come in course of payment during the year ending on the thirty-first day of March, 1999, in respect of the services and purposes specified in column 2 of the Schedule.

Appropriation.

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of West Bengal by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the year ending on the thirty-first day of March, 1999.

The West Bengal Appropriation Act, 1999.

(Schedule.)

SCHEDULE

(*See* sections 2 and 3.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	A—General Services			
	(a) Organs of State			
1	2011—State Legislature ..	3,22,27,000	*5,55,000*	3,27,82,000
Serial 2	2012—Governor ..	..	*99,79,000*	99,79,000
3	2013—Council of Ministers ..	73,00,000	..	73,00,000
4	2014—Administration of Justice ..	31,34,28,000	..	31,34,28,000
	(b) Fiscal Services .			
	(i) Collection of Taxes on Income and Expenditure			
6	2020—Collection of Taxes on Income and Expenditure	2,53,34,000	..	2,53,34,000
	(ii) Collection of Taxes on Property and Capital Transactions			
7	2029—Land Revenue ..	103,17,55,000	*2,68,070*	103,20,23,070
	REVENUE ACCOUNT			
	A—General Services			
	(b) Fiscal Services			
	(ii) Collection of Taxes on Property and Capital Transactions			
8	2030—Stamps and Registration ..	10,00,75,000	..	10,00,75,000
9	2035—Collection of Other Taxes on Property and Capital Transactions. ..	20,01,000	..	20,01,000
	(iii) Collection of Taxes on Commodities and Services			
10	2039—State Excise ..	8,56,00,000	..	8,56,00,000
11	2040—Taxes on Sales, Trade, etc. ..	23,62,65,000	..	23,62,65,000
12	2041—Taxes on Vehicles ..	2,29,00,000	..	2,29,00,000
13	2045—Other Taxes and Duties on Commodities and Services. ..	16,72,87,000	..	16,72,87,000

The West Bengal Appropriation Act, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	(iv) Other Fiscal Services			
14	2047—Other Fiscal Services ..	1,99,80,000	..	1,99,80,000
	(c) Interest Payment and Servicing of Debt			
16	2049—Interest Payments ..	2,00,000	..	2,00,000
	(d) Administrative Services			
Serial 17	2051—Public Service Commission ..	..	*1,55,20,000*	1,55,20,000
18	2052—Secretariat—General Services ..	18,73,00,000	*5,00,000*	18,78,00,000
19	2053—District Administration ..	23,04,87,000	..	23,04,87,000
20	2054—Treasury and Accounts Administration ..	14,24,46,000	..	14,24,46,000
21	2055—Police ..	319,50,00,000	*2,45,418*	319,52,45,418
22	2056—Jails ..	10,65,60,000	*1,00,000*	10,66,60,000
24	2058—Stationery and Printing ..	6,33,70,000	*8,000*	6,33,78,000
	2059—Public Works ..	79,52,41,000	..	79,52,41,000
	(Public Works under Functional Heads)			
	B—Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
	2216—Housing (Buildings) ..	45,70,000	..	45,70,000
	(j) General Economic Services			
	Capital Expenditure Outside the Revenue Account			
25	**A—Capital Account of General Services**			
	4059—Capital Outlay on Public Works ..	..	*2,40,82,000*	2,40,82,000
	Capital Outlay on Public Works under Functional Heads			
	B—Capital Account of Social Services			
	(a) Education, Sports, Art and Culture			—
	4202—Capital Outlay on Education, Sports, Art and Culture (Buildings). ..	..	*29,56,177*	29,56,177
	Total ..	79,98,11,000	*2,70,38,177*	82,68,49,177

The West Bengal Appropriation Act, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	A—General Services			
	(d) Administrative Services			
26	2070—Other Administrative Services (Fire Protection and Control). ..	26,46,00,000	*1,19,67,044*	27,65,67,044
27	2070—Other Administrative Services (Excluding Fire Protection and Control). ..	73,92,80,000	..	73,92,80,000
	REVENUE ACCOUNT			
	A—General Services			
	(e) Pension and Miscellaneous General Services			
28	2071—Pensions and Other Retirement Benefits ..	179,98,40,000	..	179,98,40,000
29	2075—Miscellaneous General Services ..	22,65,000	..	22,65,000
	REVENUE ACCOUNT			
	B—Social Services			
	(a) Education, Sports, Art and Culture			
	2202—General Education ..	142,06,31,000	..	142,06,31,000
30	2203—Technical Education ..	25,29,27,000	..	25,29,27,000
	2205—Art and Culture ..	1,32,19,000	..	1,32,19,000
	Total ..	168,67,77,000	..	168,67,77,000
	REVENUE ACCOUNT			
	B—Social Services			
	(a) Education, Sports, Art and Culture			
31	2204—Sports and Youth Services ..	12,64,00,000	..	12,64,00,000
	(b) Health and Family Welfare			
32	2210—Medical and Public Health (Excluding Public Health). ..	283,58,26,000	*65,01,896*	284,23,27,896
33	2210—Medical and Public Health (Public Health) ..	60,27,13,000	..	60,27,13,000
34	2211—Family Welfare ..	19,26,30,000	..	19,26,30,000

The West Bengal Appropriation Act, 1999.

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	B—Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
35	2215—Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution). ..	103,19,43,000	..	103,19,43,000
36	2216—Housing ..	2,00,91,000	*2,13,924*	2,03,04,924
	REVENUE ACCOUNT			
	B—Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
	2217—Urban Development ..	64,36,00,000	..	64,36,00,000
	Capital Expenditure Outside the Revenue Account			
	B—Capital Account of Social Services			
37	**(c) Water Supply, Sanitation, Housing and Urban Development**			
	F—Loans and Advances			
	6217—Loans for Urban Development ..	10,48,00,000	..	10,48,00,000
	Total ..	74,84,00,000	..	74,84,00,000
	REVENUE ACCOUNT			
	B—Social Services			
	(d) Information and Broadcasting			
38	2220—Information and Publicity ..	2,99,08,000	..	2,99,08,000
	(f) Labour and Labour Welfare			
39	2230—Labour and Employment ..	18,84,90,000	..	18,84,90,000
	(g) Social Welfare and Nutrition			
40	2235—Social Security and Welfare (Rehabilitation) ..	18,01,08,000	..	18,01,08,000

The West Bengal Appropriation Act, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
	2225—Welfare of Scheduled Castes, Scheduled Tribes and other Backward Classes. ..	2,15,36,000	..	2,15,36,000
	Capital Expenditure Outside the Revenue Account			
41	**B—Capital Account of Social Services**			
	(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
	4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes. ..	38,95,000	..	38,95,000
	Total ..	2,54,31,000	..	2,54,31,000
	REVENUE ACCOUNT			
	B—Social Services			
	(g) Social Welfare and Nutrition			
42	2235—Social Security and Welfare (Social Welfare)..	45,28,85,000	..	45,28,85,000
43	2236—Nutrition ..	6,00,000	..	6,00,000
44	2245—Relief on account of Natural Calamities ..	371,90,92,000	..	371,90,92,000
	(h) Others			
45	2251—Secretariat—Social Services ..	7,57,80,000	..	7,57,80,000
	REVENUE ACCOUNT			
	B—Social Services			
	(h) Others			
	2250—Other Social Services ..	26,05,00,000	..	26,05,00,000
46	**Capital Expenditure Outside the Revenue Account**			
	B—Capital Account of Social Services			
	(h) Others			
	4250—Capital Outlay on Other Social Services ..	3,72,10,000	..	3,72,10,000
	Total ..	29,77,10,000	..	29,77,10,000

The West Bengal Appropriation Act, 1999.

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
47	2401—Crop Husbandry (Excluding Horticulture and Vegetable Crops). ..	39,54,24,000	..	39,54,24,000
48	2402—Soil and Water Conservation ..	8,67,74,000	..	8,67,74,000
49	2403—Animal Husbandry ..	41,01,50,000	..	41,01,50,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
	2404—Dairy Development ..	17,24,60,000	*75,000*	17,25,35,000
	Capital Expenditure Outside the Revenue Account			
50	**C—Capital Account of Economic Services**			
	(a) Agriculture and Allied Services			
	4404—Capital Outlay on Dairy Development (Excluding Public Undertakings). ..	34,70,000	..	34,70,000
	Total ..	17,59,30,000	*75,000*	17,60,05,000

The West Bengal Appropriation Act, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Services			
	2405—Fisheries ..	4,69,12,000	*2,63,926*	4,71,75,926
	Capital Expenditure Outside the Revenue Account			
51	**C—Capital Account of Economic Services**			
	(a) Agriculture and Allied Activities			
	4405—Capital Outlay on Fisheries ..	25,00,000	..	25,00,000
	Total ..	4,94,12,000	*2,63,926*	4,96,75,926
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
52	2406—Forestry and Wild Life ..	53,35,97,000	..	53,35,97,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
	2408—Food, Storage and Warehousing ..	34,12,85,000	..	34,12,85,000
	Capital Expenditure Outside the Revenue Account			
54	**C—Capital Account of Economic Services**			
	(a) Agriculture and Allied Activities			
	4408—Capital Outlay on Food, Storage and Warehousing (Excluding Public Undertakings). ..	1,42,00,000	..	1,42,00,000
	Total ..	35,54,85,000	..	35,54,85,000

The West Bengal Appropriation Act, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total.
		Rs.	*Rs*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
55	2415—Agricultural Research and Education ..	26,94,82,000	..	26,94,82,000
56	2401—Crop Husbandry (Horticulture and Vegetable Crops). ..	48,08,000	..	48,08,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
57	2425—Co-operation ..	8,22,27,000	*6,09,000*	8,28,36,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Agriculture and Allied Activities			
	4425—Capital Outlay on Co-operation ..	85,61,000	..	85,61,000
	Total ..	9,07,88,000	*6,09,000*	9,13,97,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
58	2435—Other Agricultural Programmes ..	1,70,05,000	..	1,70,05,000
	(b) Rural Development			
60	2505—Rural Employment ..	112,27,82,000	..	112,27,82,000
61	2506—Land Reforms ..	2,52,05,000	..	2,52,05,000
62	2515—Other Rural Development Programmes (Panchayati Raj). ..	85,35,68,000	*1,09,150*	85,36,77,150
63	2515—Other Rural Development Programmes (Community Development). ..	38,17,95,000	..	— 38,17,95,000
	(c) Special Areas Programme			
64	2551—Hill Areas ..	24,03,90,000	..	24,03,90,000

The West Bengal Appropriation Act, 1999.

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(c) Special Areas Programme			
	2575—Other Special Areas Programme ..	16,83,41,000	..	16,83,41,000
	Capital Expenditure Outside the Revenue Account			
65	**C—Capital Account of Economic Services**			
	(c) Special Areas Programme			
	4575—Capital Outlay on Other Special Areas Programme. ..	8,85,06,000	..	8,85,06,000
	Total ..	25,68,47,000	..	25,68,47,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(d) Irrigation and Flood Control			
	2701—Major and Medium Irrigation ..	55,50,45,000	..	55,50,45,000
	Capital Expenditure Outside the Revenue Account			
66	**C—Capital Account of Economic Services**			
	(d) Irrigation and Flood Control			
	4701—Capital Outlay on Major and Medium Irrigation.	..	*5,41,218*	5,41,218
	Total ..	55,50,45,000	*5,41,218*	55,55,86,218
	REVENUE ACCOUNT			
	C—Economic Services			
	(d) Irrigation and Flood Control			
	2702—Minor Irrigation ..	63,76,29,000	..	63,76,29,000
	Capital Expenditure Outside the Revenue Account			
67	**C—Capital Account of Economic Services**			
	(d) Irrigation and Flood Control			
	4702—Capital Outlay on Minor Irrigation ..	8,92,79,000	..	8,92,79,000
	Total ..	72,69,08,000	..	72,69,08,000

The West Bengal Appropriation Act, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total
		Rs	*Rs*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(d) Irrigation and Flood Control			
68	2711—Flood Control ..	1,51,23,000	..	1,51,23,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(d) Irrigation and Flood Control			
	4711—Capital Outlay on Flood Control Projects ..	..	*19,64,589*	19,64,589
	Total	1,51,23,000	*19,64,589*	1,70,87,589
	REVENUE ACCOUNT			
	C—Economic Services			
	(e) Energy			
	F—Loans and Advances			
69	6801—Loans for Power Projects ..	74,48,50,000	..	74,48,50,000
	6860—Loans for Consumer Industries ..	5,91,000	..	5,91,000
	Total ..	74,54,41,000	..	74,54,41,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(f) Industry and Minerals			
73	2851—Village and Small Industries (Excluding Public Undertakings). ..	28,00,92,000	..	28,00,92,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
	4851—Capital Outlay on Village and Small Industries (Excluding Public Undertakings) ..	2,24,51,000	..	2,24,51,000
	F—Loans and Advances			
	6860—Loans for Consumer Industries (Village and Small Industries) ..	1,19,71,000	..	1,19,71,000
	Total ..	31,45,14,000	..	31,45,14,000

The West Bengal Appropriation Act, 1999.

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(f) Industry and Minerals			
74	2852—Industries (Closed and Sick Industries) ..	4,10,000	..	4,10,000
	F—Loans and Advances			
	6858—Loans for Engineering Industries (Closed and Sick Industries). ..	28,21,00,000	..	28,21,00,000
	Total ..	28,25,10,000	..	28,25,10,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(f) Industry and Minerals			
76	2853—Non-Ferrous Mining and Metallurgical Industries. ..	72,40,000	..	72,40,000
	(g) Transport			
77	3051—Ports and Lighthouses ..	51,49,000	..	51,49,000
78	3053—Civil Aviation ..	13,75,000	..	13,75,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(g) Transport			
79	3054—Roads and Bridges ..	24,84,80,000	..	24,84,80,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(g) Capital Account of Transport			
	5054—Capital Outlay on Roads and Bridges ..	11,79,34,000	..	11,79,34,000
	Total ..	36,64,14,000	..	36,64,14,000

The West Bengal Appropriation Act, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(g) Transport			
80	3055—Road Transport ..	7,55,34,000	..	7,55,34,000
	3056—Inland Water Transport ..	9,35,000	..	9,35,000
	Total ..	7,64,69,000	..	7,64,69,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(g) Transport			
	F—Loans and Advances			
81	7075—Loans for Other Transport Services ..	3,40,00,000	..	3,40,00,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(i) Science, Technology and Environment			
82	3425—Other Scientific Research ..	3,00,000	..	3,00,000
	(j) General Economic Services			
83	3451—Secretariat—Economic Services ..	9,91,71,000	*6,92,190*	9,98,63,190

The West Bengal Appropriation Act, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(j) General Economic Services			
85	3454—Census, Surveys and Statistics ..	3,81,28,000	..	3,81,28,000
86	3456—Civil Supplies ..	2,32,39,000	..	2,32,39,000
88	3475—Other General Economic Services ..	2,69,99,000	..	2,69,99,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Agriculture and Allied Activities			
	F—Loans and Advances			
92	6857—Loans for Chemical and Pharmaceutical Industries (Public Undertakings). ..	1,00,00,000	..	1,00,00,000
	6858—Loans for Engineering Industries (Public Undertakings). ..	1,55,00,000	*5,00,000*	1,60,00,000
	Total ..	2,55,00,000	*5,00,000*	2,60,00,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(f) Industry and Minerals			
95	4860—Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed & Sick Industries and Food & Beverages). ..	..	*3,50,000*	3,50,000
	Grand Total ..	**3040,30,62,000**	***7,80,01,602***	**3048,10,63,602**

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 756-L.—31st March, 1999.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act II of 1999

THE WEST BENGAL APPROPRIATION (VOTE ON ACCOUNT) ACT, 1999.

[*Passed by the West Bengal Legislature*]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 31st March, 1999.]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of West Bengal for the services and purposes of a part of the year ending on the thirty-first day of March, 2000.

WHEREAS it is expedient to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of West Bengal for the services and purposes of a part of the year ending on the thirty-first day of March, 2000;

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title

1. This Act may be called the West Bengal Appropriation (Vote on Account) Act, 1999.

The West Bengal Appropriation (Vote on Account) Act, 1999.

(Sections 2, 3.)

Issue of Rs 8825,33,63,000 out of the Consolidated Fund of West Bengal for the year 1999-2000.

2. From and out of the Consolidated Fund of West Bengal there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate to the sum of rupees eight thousand eight hundred twenty five crores thirty three lakhs and sixty three thousand towards defraying the several charges which will come in course of payment during the year ending on the thirty-first day of March, 2000, in respect of the services and purposes specified in column 2 of the Schedule.

Appropriation

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of West Bengal by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the year ending on the thirty-first day of March, 2000.

The West Bengal Appropriation (Vote on Account) Act, 1999.

(Schedule.)

SCHEDULE

(*See* sections 2 and 3.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs
	REVENUE ACCOUNT			
	A—General Services			
	(a) Organs of State			
1	2011—State Legislature ..	4,36,48,000	*6,11,000*	4,42,59,000
Serial 2	2012—Governor ..	..	*88,86,000*	88,86,000
3	2013—Council of Ministers ..	1,08,57,000	..	1,08,57,000
4	2014—Administration of Justice ..	31,45,25,000	*9,20,63,000*	40,65,88,000
5	2015—Elections ..	20,50,50,000	..	20,50,50,000
	(b) Fiscal Services			
	(i) Collection of Taxes on Income and Expenditure			
6	2020—Collection of Taxes on Income and Expenditure	2,24,50,000	..	2,24,50,000
	(ii) Collection of Taxes on Property and Capital Transactions			
	2029—Land Revenue ..	81,20,26,000	..	81,20,26,000
	Capital Expenditure Outside the Revenue Account			
7	**C—Capital Account of Economic Services**			
	(i) Capital Account of General Economic Services			
	5475—Capital Outlay on Other General Economic Services. ..	15,84,000	..	15,84,000
	Total ..	81,36,10,000	..	81,36,10,000
	REVENUE ACCOUNT			
	A—General Services			
	(b) Fiscal Services			
	(ii) Collection of Taxes on Property and Capital Transactions			
8	2030—Stamps and Registration ..	12,42,58,000	..	12,42,58,000
9	2035—Collection of Other Taxes on Property and Capital Transactions. ..	14,27,000	..	14,27,000

The West Bengal Appropriation (Vote on Account) Act, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total.
		Rs	*Rs*	Rs
	(iii) Collection of Taxes on Commodities and Services			
10	2039—State Excise	12,75,78,000		12,75,78,000
11	2040—Taxes on Sales, Trade, etc ..	21,97,15,000		21,97,15,000
12	2041—Taxes on Vehicles	2,75,55,000	.	2,75,55,000
13	2045—Other Taxes and Duties on Commodities and Services. ..	2,60,61,000		2,60,61,000
	(iv) Other Fiscal Services			
14	2047—Other Fiscal Services	4,88,55,000		4,88,55,000
	(c) Interest Payment and Servicing of Debt			
16	2049—Interest Payments	19,47,000	*1346,93,60,000*	1347,13,07,000
	(d) Administrative Services			
Serial 17	2051—Public Service Commission ..	.	*1,73,18,000*	1,73,18,000
18	2052—Secretariat—General Services	21,48,30,000		21,48,30,000
19	2053—District Administration ..	19,13,04,000	..	19,13,04,000
20	2054—Treasury and Accounts Administration ..	15,31,20,000		15,31,20,000
21	2055—Police ..	285,24,13,000	..	285,24,13,000
22	2056—Jails ..	19,44,89,000	.	19,44,89,000
24	2058—Stationery and Printing ..	5,69,48,000	.	5,69,48,000
	2059—Public Works ..	106,91,93,000	*1,26,46,000*	108,18,39,000
	(Public Works under Functional Heads)			
25	**B—Social Services**			—
	(a) Education, Sports, Art and Culture			
	2205—Art and Culture (Buildings) ..	16,80,000	..	16,80,000

The West Bengal Appropriation (Vote on Account) Act, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	(c) Water Supply, Sanitation, Housing and Urban Development			
	2216—Housing (Buildings) ..	4,01,10,000	..	4,01,10,000
	(h) Others			
	C—Economic Services			
	(f) Industry and Minerals			
	2853—Non-Ferrous Mining and Metallurgical Industries (Buildings). ..	2,00,000	..	2,00,000
	(j) General Economic Services			
	Capital Expenditure Outside the Revenue Account			
25	**A—Capital Account of General Services**			
	4059—Capital Outlay on Public Works ..	35,53,80,000	*3,20,000*	35,57,00,000
	Capital Outlay on Public Works under Functional Heads			
	B—Capital Account of Social Services			
	(a) Education, Sports, Art and Culture			
	4202—Capital Outlay on Education, Sports, Art and Culture (Buildings). ..	8,83,60,000	..	8,83,60,000

The West Bengal Appropriation (Vote on Account) Act, 1999.

(Schedule)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number	Services and purposes	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs	*Rs.*	Rs.
	(b) Health and Family Welfare			
	4210—Capital Outlay on Medical and Public Health (Excluding Public Health) (Buildings). ..	41,23,20,000	..	41,23,20,000
	4210—Capital Outlay on Medical and Public Health (Excluding Public Health) (Tribal Areas Sub-Plan) (Buildings) ..	24,00,000	..	24,00,000
	4210—Capital Outlay on Medical and Public Health (Public Health) (Buildings) ..	10,00,000	..	10,00,000
	4211—Capital Outlay on Family Welfare (Buildings)	2,40,000	..	2,40,000
	(c) Water Supply, Sanitation, Housing and Urban Development			
	4216—Capital Outlay on Housing (Buildings) ..	14,68,80,000	..	14,68,80,000
	(d) Information and Broadcasting			
	4220—Capital Outlay on Information and Publicity (Buildings). ..	5,26,000	..	5,26,000
	(h) Others			
25	4250—Capital Outlay on Other Social Services (Buildings). ..	10,00,000	..	10,00,000
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4403—Capital Outlay on Animal Husbandry (Excluding Public Undertakings) (Buildings) ..	39,20,000	..	39,20,000
	4404—Capital Outlay on Dairy Development (Excluding Public Undertakings) (Buildings).	..	..	..
	4408—Capital Outlay on Food, Storage and Warehousing (Excluding Public Undertakings) (Buildings).	92,00,000	..	92,00,000
	4425—Capital Outlay on Co-operation (Buildings) ..	8,20,000	..	8,20,000
	(f) Capital Account of Industry and Minerals			
	4851—Capital Outlay on Village and Small Industries (Excluding Public Undertakings) (Buildings)	12,40,000	..	12,40,000
	4851—Capital Outlay on Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan) (Buildings) ..	..	..	..
	Total ..	213,44,69,000	*1,29,66,000*	214,74,35,000

The West Bengal Appropriation (Vote on Account) Act, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund	Total.
		Rs	*Rs.*	Rs.
	REVENUE ACCOUNT			
	A—General Services			
	(d) Administrative Services			
26	2070—Other Administrative Services (Fire Protection and Control). ..	22,60,86,000	..	22,60,86,000
27	2070—Other Administrative Services (Excluding Fire Protection and Control). ..	57,66,54,000	..	57,66,54,000
	REVENUE ACCOUNT			
	A—General Services			
	(e) Pension and Miscellaneous General Services			
28	2071—Pensions and Other Retirement Benefits ..	400,51,68,000	*46,000*	400,52,14,000
29	2075—Miscellaneous General Services ..	4,72,44,000	..	4,72,44,000
	REVENUE ACCOUNT			
	B—Social Services			
	(a) Education, Sports, Art and Culture			
30	2202—General Education ..	1584,82,09,000	..	1584,82,09,000
	2203—Technical Education ..	32,48,52,000	..	32,48,52,000
	2205—Art and Culture ..	4,43,62,000	..	4,43,62,000
	Capital Expenditure Outside the Revenue Account			
	F—Loans and Advances			
	6202—Loans for Education, Sports, Art and Culture..	1,65,000	..	1,65,000
	Total ..	1621,75,88,000	..	1621,75,88,000

The West Bengal Appropriation (Vote on Account) Act, 1999.

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	B—Social Services			
	(a) Education, Sports, Art and Culture			
31	2204—Sports and Youth Services ..	15,29,49,000	..	15,29,49,000
	(b) Health and Family Welfare			
32	2210—Medical and Public Health (Excluding Public Health). ..	306,53,93,000	..	306,53,93,000
	4210—Capital Outlay on Medical and Public Health (Excluding Public Health). ..	1,65,000	..	1,65,000
	Total ..	306,55,58,000	..	306,55,58,000
	REVENUE ACCOUNT			
	B—Social Services			
	(b) Health and Family Welfare			
33	2210—Medical and Public Health (Public Health) ..	47,79,89,000	..	47,79,89,000
34	2211—Family Welfare ..	41,25,39,000	..	41,25,39,000
	(c) Water Supply, Sanitation, Housing and Urban Development			
35	2215—Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution). ..	108,82,80,000	..	108,82,80,000
	F—Loans and Advances			
	6215—Loans for Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution). ..	..	..	..
	Total ..	108,82,80,000	..	108,82,80,000

The West Bengal Appropriation (Vote on Account) Act, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	B—Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
36	2216—Housing .	11,89,60,000	*34,000*	11,89,94,000
	Capital Expenditure Outside the Revenue Account			
	B—Capital Account of Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
	4216—Capital Outlay on Housing . .	16,05,81,000	. .	16,05,81,000
	F—Loans and Advances			
	6216—Loans for Housing . .	1,32,00,000	. .	1,32,00,000
	Total . .	29,27,41,000	*34,000*	29,27,75,000
	REVENUE ACCOUNT			
	B—Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
37	2217—Urban Development . .	262,78,23,000	. .	262,78,23,000
	Capital Expenditure Outside the Revenue Account			
	B—Capital Account of Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
	4217—Capital Outlay on Urban Development . .	67,32,000	. .	67,32,000
	F—Loans and Advances			
	6217—Loans for Urban Development . .	7,06,20,000	. .	7,06,20,000
	Total . .	270,51,75,000	. .	270,51,75,000

The West Bengal Appropriation (Vote on Account) Act, 1999.

(Schedule)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total.
		Rs	*Rs*	Rs
	REVENUE ACCOUNT			
	B—Social Services			
	(d) Information and Broadcasting			
	2220—Information and Publicity ..	11,53,33,000		11,53,33,000
	Capital Expenditure Outside the Revenue Account			
	B—Capital Account of Social Services			
38	**(d) Information and Publicity**			
	4220—Capital Outlay on Information and Publicity	19,45,000	..	19,45,000
	F—Loans and Advances			
	6220—Loans for Information and Publicity	13,86,000		13,86,000
	Total ..	11,86,64,000		11,86,64,000
	REVENUE ACCOUNT			
	B—Social Services			
	(f) Labour and Labour Welfare			
39	2230—Labour and Employment ..	25,02,13,000	..	25,02,13,000
	(g) Social Welfare and Nutrition			
	2235—Social Security and Welfare (Rehabilitation) ..	12,19,60,000	*5,28,00,000*	17,47,60,000
	Capital Expenditure Outside the Revenue Account			
40	**F—Loans and Advances**			
	6235—Loans for Social Security and Welfare (Rehabilitation) ..	1,65,000	..	1,65,000
	Total ..	12,21,25,000	*5,28,00,000*	17,49,25,000

The West Bengal Appropriation (Vote on Account) Act, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	REVENUE ACCOUNT			
	B—Social Services			
	(a) Education, Sports, Art and Culture			
	2202—General Education (Tribal Areas Sub-Plan) ..	6,58,88,000	..	6,58,88,000
	2204—Sports & Youth Services (Tribal Areas Sub-Plan).	13,20,000	..	13,20,000
	(b) Health and Family Welfare			
	2210—Medical and Public Health (Excluding Public Health) (Tribal Areas Sub-Plan). ..	2,68,61,000	..	2,68,61,000
	2210—Medical and Public Health (Public Health) (Tribal Areas Sub-Plan). ..	16,50,000	..	16,50,000
	(c) Water Supply, Sanitation, Housing and Urban Development			
	2215—Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) (Tribal Areas Sub-Plan). ..	3,41,22,000	..	3,41,22,000
	(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
	2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes. ..	52,23,36,000	..	52,23,36,000
	(f) Labour and Welfare			
41	2230—Labour and Employment (Tribal Areas Sub-Plan). ..	2,97,000	..	2,97,000
	(g) Social Welfare and Nutrition			
	2235—Social Security and Welfare (Social Welfare) (Tribal Areas Sub-Plan). ..	9,24,000	..	9,24,000
	2236—Nutrition (Tribal Areas Sub-Plan) ..	33,00,000	..	33,00,000
	2250—Other Social Services (Tribal Areas Sub-Plan)	1,000	..	1,000
	C—Economic Services			
	(a) Agriculture and Allied Activities			
	2401—Crop Husbandry (Excluding Horticulture and Vegetable Crops) (Tribal Areas Sub-Plan). ..	67,32,000	..	67,32,000
	2401—Crop Husbandry (Horticulture and Vegetable Crops) (Tribal Areas Sub-Plan). ..	11,43,000	..	11,43,000
	2402—Soil and Water Conservation (Tribal Areas Sub-Plan). ..	18,48,000	..	18,48,000
	2403—Animal Husbandry (Tribal Areas Sub-Plan) ..	56,02,000	..	56,02,000
	2404—Dairy Development (Tribal Areas Sub-Plan) ..	33,000	..	33,000
	2405—Fisheries (Tribal Areas Sub-Plan) ..	19,87,000	..	19,87,000

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1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs	Rs
	2406—Forestry and Wild Life (Tribal Areas Sub-Plan)	2,05,13,000	..	2,05,13,000
	2408—Food, Storage and Warehousing (Tribal Areas Sub-Plan). ..	1,32,000	..	1,32,000
	2425—Co-operation (Tribal Areas Sub-Plan) ..	11,05,000	..	11,05,000
	2435—Other Agricultural Programmes (Tribal Areas Sub-Plan) ..	4,95,000	..	4,95,000
	(b) Rural Development			
	2501—Rural Development (Tribal Areas Sub-Plan) ..	1,74,08,000	..	1,74,08,000
	(c) Special Areas Programmes			
	2575—Other Special Areas Programmes (Tribal Areas Sub-Plan). ..	77,97,000		77,97,000
	(d) Irrigation and Flood Control			
	2702—Minor Irrigation (Tribal Areas Sub-Plan) ..	9,12,000		9,12,000
	(f) Industry and Minerals			
41	2851—Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan).	13,23,000	..	13,23,000
	2852—Industries (Food and Beverages) (Tribal Areas Sub-Plan). ..	2,43,000	..	2,43,000
	Capital Expenditure Outside the Revenue Account			
	B—Capital Account of Social Services			
	(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
	4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.	3,27,92,000	..	3,27,92,000
	4250—Capital Outlay on Other Social Services (Tribal Areas Sub-Plan). ..	2,000	..	2,000
	(h) Others			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4425—Capital Outlay on Co-operation (Tribal Areas Sub-Plan). ..	13,33,000	..	13,33,000
	4435—Capital Outlay on Other Agricultural Programmes (Tribal Areas Sub-Plan). ..	5,12,000	..	5,12,000

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1	2	3		
Demand Number/ Serial Number	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total.
		Rs	Rs	Rs
	(d) Capital Account of Irrigation and Flood Control			
	4702—Capital Outlay on Minor Irrigation (Tribal Areas Sub-Plan)	93,76,000		93,76,000
	4705—Capital Outlay on Command Area Development (Tribal Areas Sub-Plan) ..	8,05,000	.	8,05,000
	(f) Capital Account of Industry and Minerals			
	4851—Capital Outlay on Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan)	33,000	.	33,000
41	**(g) Capital Account of Transport**			
	5054—Capital Outlay on Roads and Bridges (Tribal Areas Sub-Plan) ..	2,20,44,000		2,20,44,000
	F—Loans and Advances			
	6225—Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes	49,50,000		49,50,000
	6250—Loans for Other Social Services (Tribal Areas Sub-Plan)	1,000		1,000
	6425—Loans for Co-operation (Tribal Areas Sub-Plan)	2,05,000		2,05,000
	6851—Loans for Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan)	..		.
	Total ..	79,60,25,000	..	79,60,25,000
	REVENUE ACCOUNT			
	B—Social Services			
	(g) Social Welfare and Nutrition			
	2235—Social Security and Welfare (Social Welfare)..	81,33,82,000	..	81,33,82,000
	Capital Expenditure Outside the Revenue Account			
42	**B—Capital Account of Social Services**			
	(g) Capital Account of Social Welfare and Nutrition			
	4235—Capital Outlay on Social Security and Welfare (Social Welfare) ..	99,00,000	..	99,00,000
	Total ..	82,32,82,000	..	82,32,82,000
43	2236—Nutrition ..	11,72,59,000	..	11,72,59,000
44	2245—Relief on account of Natural Calamities ..	60,14,00,000	..	60,14,00,000

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1	2	3		
Demand Number/ Serial Number	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total.
		Rs	Rs.	Rs
	(h) Others			
45	2251—Secretariat—Social Services ..	7,59,66,000	..	7,59,66,000
	REVENUE ACCOUNT			
	B—Social Services			
	(h) Others			
	2250—Other Social Services ..	11,20,55,000	.	11,20,55,000
	Capital Expenditure Outside the Revenue Account			
46	**B—Capital Account of Social Services**			
	4250—Capital Outlay on Other Social Services ..	94,36,000		94,36,000
	F—Loans and Advances			
	6250—Loans for Other Social Services ..	6,76,000		6,76,000
	Total ..	12,21,67,000		12,21,67,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
	2401—Crop Husbandry (Excluding Horticulture and Vegetable Crops)	54,77,08,000	..	54,77,08,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Agriculture and Allied Activities			
47	4401—Capital Outlay on Crop Husbandry (Excluding Public Undertakings and Horticulture and Vegetable Crops) ..	53,13,000	..	53,13,000
	F—Loans and Advances			
	6401—Loans for Crop Husbandry (Excluding Public Undertakings and Horticulture and Vegetable Crops) ..	..	..	– ..
	Total ..	55,30,21,000	..	55,30,21,000

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1	2	3		
Demand Number/ Serial Number	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total.
		Rs	Rs	Rs
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
48	2402—Soil and Water Conservation ..	9,65,17,000	..	9,65,17,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4402—Capital Outlay on Soil and Water Conservation	1,98,000	.	1,98,000
	Total .	9,67,15,000	.	9,67,15,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
49	2403—Animal Husbandry ..	45,55,01,000	..	45,55,01,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4403—Capital Outlay on Animal Husbandry (Excluding Public Undertakings) ..	69,96,000	..	69,96,000
	Total ..	46,24,97,000	..	46,24,97,000

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1	2	3		
Demand Number/ Serial Number	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
		Rs	Rs	Rs
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
50	2404—Dairy Development	46,58,94,000	..	46,58,94,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4404—Capital Outlay on Dairy Development (Excluding Public Undertakings) ..	1,58,40,000	..	1,58,40,000
	Total	48,17,34,000	..	48,17,34,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
51	2405—Fisheries ..	23,17,92,000	..	23,17,92,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4405—Capital Outlay on Fisheries ..	1,18,80,000	..	1,18,80,000
	F—Loans and Advances			
	6405—Loans for Fisheries ..	3,32,97,000	..	3,32,97,000
	Total ..	27,69,69,000	..	27,69,69,000

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1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
	2406—Forestry and Wild Life ..	52,64,98,000	*13,91,000*	52,78,89,000
	Capital Expenditure Outside the Revenue Account			
52	**C—Capital Account of Economic Services**			
	(a) Capital Account of Agriculture and Allied Activities			
	4406—Capital Outlay on Forestry and Wild Life ..	33,000	..	33,000
	Total ..	52,65,31,000	*13,91,000*	52,79,22,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4407—Capital Outlay on Plantations ..	59,40,000	..	59,40,000
53	**F—Loans and Advances**			
	6407—Loans for Plantations ..	57,75,000	..	57,75,000
	Total ..	1,17,15,000	..	1,17,15,000

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1	2	3		
Demand Number/ Serial Number	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund	Total.
		Rs	Rs	Rs
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
54	2408—Food, Storage and Warehousing ..	29,86,05,000	..	29,86,05,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4408—Capital Outlay on Food, Storage and Warehousing (Excluding Public Undertakings) .	6,17,10,000		6,17,10,000
	Total ..	36,03,15,000	.	36,03,15,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
55	2415—Agricultural Research and Education ..	17,56,59,000	..	17,56,59,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4415—Capital Outlay on Agricultural Research and Education (Excluding Public Undertakings). ..	8,91,000	..	8,91,000
	Total ..	17,65,50,000	..	17,65,50,000

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1	2	3		
Demand Number/ Serial Number.	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
56	**REVENUE ACCOUNT**			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
	2401—Crop Husbandry (Horticulture and Vegetable Crops). ..	3,29,05,000	..	3,29,05,000
	2852—Industries (Foods and Beverages) ..	3,36,67,000	..	3,36,67,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4401—Capital Outlay on Crop Husbandry (Horticulture and Vegetable Crops). ..	1,82,000	..	1,82,000
	F—Loans and Advances			
	6860—Loans for Consumer Industries (Foods and Beverages). ..	13,53,000	..	13,53,000
	Total ..	6,81,07,000	..	6,81,07,000
57	**REVENUE ACCOUNT**			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
	2425—Co-operation ..	16,37,37,000	..	16,37,37,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4425—Capital Outlay on Co-operation ..	4,50,29,000	..	4,50,29,000
	F—Loans and Advances			
	6425—Loans for Co-operation ..	1,59,89,000	..	1,59,89,000
	Total ..	22,47,55,000	..	22,47,55,000
58	**REVENUE ACCOUNT**			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
	2435—Other Agricultural Programmes ..	5,83,06,000	..	5,83,06,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4435—Capital Outlay on Other Agricultural Programmes	28,22,000	..	28,22,000
	Total ..	6,11,28,000	..	6,11,28,000

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1	2	3		
Demand Number/ Serial Number.	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
		Rs	Rs	Rs
	REVENUE ACCOUNT			
	C—Economic Services			
	(b) Rural Development			
59	2501—Special Programmes for Rural Development	12,72,16,000		12,72,16,000
60	2505—Rural Employment .	135,05,88,000		135,05,88,000
61	2506—Land Reforms .	8,95,73,000		8,95,73,000
62	2515—Other Rural Development Programmes (Panchayati Raj)	118,77,95,000	. .	118,77,95,000
	D—Grants-in-Aid and Contributions			
	3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Panchayati Raj)	3,33,30,000	*1,000*	3,33,31,000
	Capital Expenditure Outside the Revenue Account			
	F—Loans and Advances			
	6515—Loans for Other Rural Development Programmes (Panchayati Raj) . .	33,000	.	33,000
	Total .	122,11,58,000	*1,000*	122,11,59,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(b) Rural Development			
63	2515—Other Rural Development Programmes (Community Development) . .	29,94,22,000	. .	29,94,22,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(b) Capital Account of Rural Development			
	4515—Capital Outlay on Other Rural Development Programmes (Community Development). . .	6,60,000	. .	6,60,000
	F—Loans and Advances			—
	6515—Loans for Other Rural Development Programmes (Community Development) . .	6,27,000	. .	6,27,000
	Total . .	30,07,09,000	. .	30,07,09,000

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(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
64	**REVENUE ACCOUNT**			
	C—Economic Services			
	(c) Special Areas Programmes			
	2551—Hill Areas ..	49,67,18,000	..	49,67,18,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(c) Capital Account of Special Areas Programmes			
	4551—Capital Outlay on Hill Areas ..	39,60,000	..	39,60,000
	F—Loans and Advances			
	6551—Loans for Hill Areas ..	1,03,95,000	..	1,03,95,000
	Total ..	51,10,73,000	..	51,10,73,000
65	**REVENUE ACCOUNT**			
	C—Economic Services			
	(c) Special Areas Programmes			
	2575—Other Special Areas Programmes ..	24,81,01,000	..	24,81,01,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(c) Capital Account of Special Areas Programmes			
	4575—Capital Outlay on Other Special Areas Programmes. ..	6,86,13,000	..	6,86,13,000
	Total ..	31,67,14,000	..	31,67,14,000
66	**REVENUE ACCOUNT**			
	C—Economic Services			
	(d) Irrigation and Flood Control			
	2701—Major and Medium Irrigation ..	67,25,71,000	..	67,25,71,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(d) Capital Account of Irrigation and Flood Control			
	4701—Capital Outlay on Major and Medium Irrigation ..	97,13,10,000	..	97,13,10,000
	Total ..	164,38,81,000	..	164,38,81,000

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1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(d) Irrigation and Flood Control			
67	2702—Minor Irrigation ..	106,58,78,000	..	106,58,78,000
	2705—Command Area Development ..	1,56,60,000	..	1,56,60,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(d) Capital Account of Irrigation and Flood Control			
	4702—Capital Outlay on Minor Irrigation ..	18,26,52,000	.	18,26,52,000
	4705—Capital Outlay on Command Area Development	2,28,82,000	..	2,28,82,000
	Total ..	128,70,72,000	..	128,70,72,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(d) Irrigation and Flood Control			
68	2711—Flood Control ..	53,53,13,000	*40,000*	53,53,53,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(d) Capital Account of Irrigation and Flood Control			
	4711—Capital Outlay on Flood Control Projects ..	37,92,00,000	..	37,92,00,000
	Total ..	91,45,13,000	*40,000*	91,45,53,000

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1	2	3		
Demand Number/ Serial Number	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total.
		Rs	Rs	Rs
	REVENUE ACCOUNT			
	C—Economic Services			
	(e) Energy			
69	2801—Power ..	17,10,06,000	.	17,10,06,000
	F—Loans and Advances			
	6801—Loans for Power Projects ..	618,52,89,000	.	618,52,89,000
	6860—Loans for Consumer Industries ..	82,50,000	..	82,50,000
	Total ..	636,45,45,000	..	636,45,45,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(e) Energy			
72	2810—Non-Conventional Sources of Energy ..	89,10,000		89,10,000
	(f) Industry and Minerals			
73	2851—Village and Small Industries (Excluding Public Undertakings) .	39,19,87,000	..	39,19,87,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
	4851—Capital Outlay on Village and Small Industries (Excluding Public Undertakings) ..	2,80,17,000	..	2,80,17,000
	F—Loans and Advances			
	6851—Loans for Village and Small Industries (Excluding Public Undertakings). ..	1,67,64,000	..	1,67,64,000
	6860—Loans for Consumer Industries (Village and Small Industries) ..	6,02,25,000	..	6,02,25,000
	Total ..	49,69,93,000	..	49,69,93,000

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1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number	Services and purposes.	Voted by the Legislative Assembly	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(f) Industry and Minerals			
	2852—Industries (Closed and Sick Industries) ..	24,77,000	..	24,77,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
	4858—Capital Outlay on Engineering Industries (Closed and Sick Industries). ..	16,50,000	..	16,50,000
74	4860—Capital Outlay on Consumer Industries (Closed and Sick Industries). ..	13,20,000	..	13,20,000
	4875—Capital Outlay on Other Industries (Closed and Sick Industries). ..	18,81,000	..	18,81,000
	4885—Capital Outlay on Industries and Minerals (Closed and Sick Industries). ..	33,00,000	..	33,00,000
	F—Loans and Advances			
	6858—Loans for Engineering Industries (Closed and Sick Industries). ..	..	..	..
	6860—Loans for Consumer Industries (Closed and Sick Industries). ..	1,15,50,000	..	1,15,50,000
	Total ..	2,21,78,000	..	2,21,78,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(f) Industry and Minerals			
75	2852—Industries (Excluding Public Undertakings and Closed and Sick Industries and Foods and Beverages). ..	42,71,35,000	..	42,71,35,000
76	2853—Non-Ferrous Mining and Metallurgical Industries	1,03,93,000	..	1,03,93,000
	(g) Transport			
77	3051—Ports and Lighthouses ..	77,45,000	..	77,45,000
78	3053—Civil Aviation ..	41,79,000	..	41,79,000

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1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(g) Transport			
79	3054—Roads and Bridges ..	111,47,22,000	..	111,47,22,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(g) Capital Account of Transport			
	5054—Capital Outlay on Roads and Bridges ..	185,62,80,000	..	185,62,80,000
	Total ..	297,10,02,000	..	297,10,02,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(g) Transport			
80	3055—Road Transport ..	46,63,92,000	..	46,63,92,000
	3056—Inland Water Transport ..	6,25,000	..	6,25,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(g) Capital Account of Transport			
	5055—Capital Outlay on Road Transport ..	18,25,23,000	..	18,25,23,000
	5056—Capital Outlay on Inland Water Transport ..	83,49,000	..	83,49,000
	F—Loans and Advances			
	7055—Loans for Road Transport ..	9,73,50,000	..	9,73,50,000
	Total ..	75,52,39,000	..	75,52,39,000
	C—Economic Services			
	(g) Transport			
	F—Loans and Advances			
81	7075—Loans for Other Transport Services ..	2,14,50,000	..	2,14,50,000

The West Bengal Appropriation (Vote on Account) Act, 1999.

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(i) Science, Technology and Environment			
82	3425—Other Scientific Research ..	2,81,000	..	2,81,000
	(j) General Economic Services			
83	3451—Secretariat—Economic Services ..	13,35,18,000	..	13,35,18,000
84	3452—Tourism ..	5,54,07,000	..	5,54,07,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(j) Capital Account of General Economic Services			
	5452—Capital Outlay of Tourism ..	33,00,000	...	33,00,000
	Total ..	5,87,07,000	..	5,87,07,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(j) General Economic Services			
85	3454—Census, Surveys and Statistics ..	3,27,74,000	..	3,27,74,000
86	3456—Civil Supplies ..	2,36,80,000	..	2,36,80,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(j) Capital Account of General Economic Services			
87	5465—Investments in General Financial and Trading Institutions. ..	2,81,000	..	2,81,000
	F—Loans and Advances			
	7465—Loans for General Financial and Trading Institutions. ..	1,08,90,000	..	1,08,90,000
	Total ..	1,11,71,000	..	1,11,71,000

The West Bengal Appropriation (Vote on Account) Act, 1999.

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(j) General Economic Services			
88	3475—Other General Economic Services ..	2,23,24,000	..	2,23,24,000
	B—Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
89	2215—Water Supply and Sanitation (Prevention of Air and Water Pollution). ..	8,01,90,000	..	8,01,90,000
	D—Grants-in-Aid and Contributions			
90	3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj). ..	50,33,59,000	*2,79,000*	50,36,38,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4408—Capital Outlay on Food, Storage and Warehousing (Public Undertakings). ..	..	..	..
	4858—Capital Outlay on Engineering Industries (Public Undertakings). ..	25,59,000	..	25,59,000
	5075—Capital Outlay on Other Transport Services (Public Undertakings). ..	33,00,000	..	33,00,000
92	**F—Loans and Advances**			
	6857—Loans for Chemical and Pharmaceutical Industries (Public Undertakings). ..	4,71,90,000	..	4,71,90,000
	6858—Loans for Engineering Industries (Public Undertakings). ..	14,03,99,000	*10,07,000*	14,14,06,000
	6860—Loans for Consumer Industries (Public Undertakings). ..	9,73,50,000	..	9,73,50,000
	Total ..	29,07,98,000	*10,07,000*	29,18,05,000

The West Bengal Appropriation (Vote on Account) Act, 1999.

(Schedule)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number	Services and purposes	Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
		Rs	Rs	Rs
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
93	4856—Capital Outlay on Petrochemical Industries (Excluding Public Undertakings) ..	74,25,00,000	.	74,25,00,000
	4860—Capital Outlay on Consumer Industries (Excluding Public Undertakings) ..	2,25,00,000		2,25,00,000
	4885—Other Capital Outlay on Industries and Minerals (Excluding Public Undertakings) ..	29,13,50,000	..	29,13,50,000
	F—Loans and Advances			
	6885—Loans for Other Industries and Minerals (Excluding Public Undertakings) ..	10,00,000	.	10,00,000
	Total .	105,73,50,000	.	105,73,50,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
94	4859—Capital Outlay on Telecommunication and Electronic Industries ..	3,46,50,000	..	3,46,50,000
	F—Loans and Advances			
	6859—Loans for Telecommunication and Electronic Industries	1,32,00,000	..	1,32,00,000
	Total ..	4,78,50,000	.	4,78,50,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
95	4860—Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries and Foods and Beverages). ..	1,07,25,000	*1,16,000*	1,08,41,000
	F—Loans and Advances			
	6857—Loans for Chemical and Pharmaceutical Industries (Excluding Public Undertakings and Closed and Sick Industries) ..	6,60,000	..	6,60,000
	6860—Loans for Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries and Foods and Beverages). ..	5,52,75,000	..	5,52,75,000
	Total ..	6,66,60,000	*1,16,000*	6,67,76,000

The West Bengal Appropriation (Vote on Account) Act, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs	Rs	Rs
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	F—Loans and Advances			
96	6875—Loans for Other Industries (Excluding Public Undertakings and Closed and Sick Industries).	1,37,28,000	..	1,37,28,000
	6885—Loans for Other Industries and Minerals (Excluding Closed and Sick Industries) ..	2,55,75,000	..	2,55,75,000
	Total	3,93,03,000	..	3,93,03,000
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
97	4885—Other Capital Outlay on Industry and Minerals (Excluding Public Undertakings and Closed and Sick Industries).	39,60,000	..	39,60,000
	E—Public Debt			
Serial 98	6003—Internal Debt of the State Government ..		*778,46,51,000*	778,46,51,000
	6004—Loans and Advances from Central Government		*195,98,85,000*	195,98,85,000
	Total ..		*974,45,36,000*	974,45,36,000
	F—Loans and Advances			
99	7610—Loans to Government Servants etc .	21,45,00,000	..	21,45,00,000
	7615—Miscellaneous Loans ..	3,30,00,000	..	3,30,00,000
	Total ..	24,75,00,000	..	24,75,00,000
	Grand Total ..	**6485,19,09,000**	***2340,14,54,000***	**8825,33,63,000**

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal

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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 757-L.—31st March, 1999.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act III of 1999

THE WEST BENGAL FINANCE ACT, 1999.

[*Passed by the West Bengal Legislature.*]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 31st March, 1999.]

An Act to amend the Indian Stamp Act, 1899, in its application to West Bengal, the Bengal Electricity Duty Act, 1935, the Bengal Agricultural Income-tax Act, 1944, the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972, the West Bengal Urban Land Taxation Act, 1976, the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, the West Bengal Multi-storeyed Building Tax Act, 1979, the West Bengal Entertainment-cum-Amusement Tax Act, 1982, the West Bengal Luxury Tax Act, 1994, the West Bengal Sales Tax Act, 1994, and the West Bengal Building Tax Act, 1996.

WHEREAS it is expedient to amend the Indian Stamp Act, 1899, in its application to West Bengal, the Bengal Electricity Duty Act, 1935, 2 of 1899. Ben. Act X of 1935.

The West Bengal Finance Act, 1999.

(Sections 1-3.)

the Bengal Agricultural Income-tax Act, 1944, the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972, the West Bengal Urban Land Taxation Act, 1976, the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979, the West Bengal Multi-storeyed Building Tax Act, 1979, the West Bengal Entertainment-cum-Amusement Tax Act, 1982, the West Bengal Luxury Tax Act, 1994, the West Bengal Sales Tax Act, 1994, and the West Bengal Building Tax Act, 1996, for the purposes and in the manner hereinafter appearing;

Ben. Act IV of 1944. West Ben. Act XXI of 1972. West Ben. Act VIII of 1976. West Ben. Act VI of 1979. West Ben. Act XVII of 1979. West Ben Act VI of 1982. West Ben. Act XV of 1994. West Ben Act XLIX of 1994. West Ben Act XIX of 1996

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the West Bengal Finance Act, 1999.

(2) Save as otherwise provided, it shall come into force on such date, or shall be deemed to have come into force on such date not earlier than the first day of May, 1995, as the State Government may, by notification in the *Official Gazette*, appoint, and different dates may be appointed for different provisions of this Act.

Application and amendment of Act 2 of 1899

2. (1) The Indian Stamp Act, 1899 (hereinafter referred to as the principal Act) shall, in its application to West Bengal, be amended for the purpose and in the manner hereinafter provided.

(2) In Schedule 1A to the principal Act, for the *Explanation* appended to article 33, the following *Explanation* shall be substituted:—

"*Explanation.*—For the purpose of this article, member of a family shall mean parent, spouse, son, daughter (unmarried, widowed or divorcee), son's wife, grandson, granddaughter, brother or sister (unmarried, widowed or divorcee).".

Amendment of Ben Act X of 1935

3. In the Bengal Electricity Duty Act, 1935,—

(1) in section 2, to clause (2a), the following *Explanation* shall be added and shall be deemed to have been added on the 1st day of February, 1993:—

'*Explanation.*—"Some other charge" shall include demand charge and power factor surcharge.';

(2) in the First Schedule, in Part B, for the *Explanation*, the following *Explanation* shall be substituted:—

"*Explanation.*—Notwithstanding anything contained in Part A or Part C, where energy is consumed in any premises for lights and fans and for any other purposes in connection with industrial or manufacturing process, including cold storage, electrolysis or heating in electric furnaces, carried on therein, and the quantity of energy consumed for lights and fans is not separately indicated by meters or sub-meters, such quantity of energy consumed for lights and fans or for any other purposes shall be deemed to have been consumed for industrial purposes and the duty shall be payable in accordance with the rate in article (1) or article (2), as the case may be, of this part:

Provided that in respect of energy consumed in residences situated in such premises, the duty shall be payable in accordance with the rate in article (1) or article (2), as the case may be, of Part C of this Schedule.";

The West Bengal Finance Act, 1999.

(Sections 4, 5.)

(3) in the Second Schedule, to the entry against item No. (13), the following *Explanation* shall be added and shall be deemed to have been added on the 1st day of April, 1993:—

"*Explanation.*—A sick industrial unit or a closed industrial unit, after being rehabilitated or revived, shall be deemed to be a newly set up industrial unit.".

Amendment of Ben. Act IV of 1944

4. In the Bengal Agricultural Income-tax Act, 1944,—

(1) in section 21, in sub-section (3A), the words and figures ", except the powers provided under section 37," shall be omitted;

(2) to section 37, the following *Explanation* shall be added at the end:—

'*Explanation.*—For the purposes of this section, the expression "Commissioner" shall include an Additional Commissioner of Agricultural Income-tax appointed under sub-section (2) of section 21.';

(3) in section 45, in sub-section (4), for the words "three years" in the two places where they occur, the words "six years" shall be substituted.

Amendment of West Ben. Act XXI of 1972.

5. In the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972,—

(1) in section 2, after clause (a), the following clause shall be inserted:—

'(aa) "Commissioner" means the Commissioner of Agricultural Income-tax appointed under sub-section (2) of section 21 of the Bengal Agricultural Income-tax Act, 1944;'; Ben. Act IV of 1944

(2) in section 4B, in sub-section (3), after the word, figure and letter "section 5A,", the words, figures and letters "section 5B or section 5C," shall be inserted;

(3) in section 4C, after the word, figure and letter "section 5A,", the words, figures and letters "section 5B or section 5C," shall be inserted;

(4) in section 5A, in sub-section (3), in the first proviso, the words "revised or" shall be omitted;

(5) after section 5A, the following sections shall be inserted:—

"*Suo motu* revision by the Commissioner

5B. Subject to such rules as may be made under this Act and for reasons to be recorded in writing, the Commissioner may, on his own motion, revise any assessment order or any other order, passed by any authority under section 5, or section 5A, and the rules made thereunder.

Revision by Commissioner upon application

5C. Subject to such rules as may be prescribed under this Act and for reasons to be recorded in writing, the Commissioner may, upon application, revise an appellate order passed by any authority under section 5A and the rules made thereunder:

Provided that the provisions of this section shall not apply to any appellate order passed by an appellate authority under sub-section (2) of section 5A on any day before the date of coming into force of this section.";

(6) in section 8,—

(i) in sub-section (1), for the words beginning with "Any Officer" and ending with "by the State Government for the purpose,", the words "The Commissioner and such other officers as may be prescribed" shall be substituted;

The West Bengal Finance Act, 1999.

(Section 6.)

(ii) in sub-section (2), for the words "any officer so authorised,", the words, figure and brackets "any officer referred to in sub-section (1)," shall be substituted;

(iii) in sub-section (3), for the words "Every officer authorised under this section", the words, figure and brackets "Every officer referred to in sub-section (1)" shall be substituted.

Amendment of West Ben Act VIII of 1976.

6. In the West Bengal Urban Land Taxation Act, 1976, after section 14A, the following section shall be inserted and shall be deemed to have been inserted on the 15th day of March, 1999:—

"Assessment deemed to be made in certain cases

14B. (1) Notwithstanding anything contained in sub-section (1), or sub-section (2), of section 14, any return furnished by an owner in accordance with the provisions of sub-section (1), or sub-section (3), of section 12, in respect of any financial year or part thereof beginning with the financial year in which section 12 came into force and ending with the financial year that completed on the 31st day of March, 1999 (hereinafter referred to as the eligible period) in respect of which no assessment under sub-section (1), or sub-section (2), of section 14 has been made, shall be accepted as correct and complete and all assessments in respect of such eligible period shall, subject to the provisions of sub-section (2), be deemed to have been made on the 30th day of July, 1999:

Provided that where any assessment made under sub-secton (1), or sub-section (2), of section 14, in respect of any financial year or part thereof falling within the eligible period has been set aside under section 22 or section 23 with direction to make fresh assessment, the provisions of this sub-section shall not apply.

(2) When the Commissioner or any other person appointed under sub-section (1) of section 8 having jurisdiction on any owner is satisfied on information or otherwise that an owner referred to in sub-section (1) of this section, in the return submitted by him under sub-section (1), or sub-section (3), of section 12,—

(a) has furnished incorrect market value of retained land in the case of land tax or incorrect market value of the land occupied by building or land appurtenant to such building in the case of urban land tax, or has furnished incorrect particulars of land for the purposes of land tax or urban land tax, as the case may be, resulting in less payment of such tax, or

(b) has not paid such tax or has paid such tax less than the tax payable according to his return submitted under sub-section (1), or sub-section (3), of section 12,

relating to any financial year or part thereof in respect of which an assessment is deemed to have been made under sub-section (1) of this section, he may, within six years from the date of such assessment, re-open such assessment and, after giving such owner a reasonable opportunity of being heard, make fresh assessment under sub-section (2) of section 14 and, in the case where such fresh assessment is made, all the provisions of section 14 shall apply *mutatis mutandis.*

(3) Where an owner brings to the notice of the Commissioner or any other person appointed under sub-section (1) of section 8 having jurisdiction on such owner, in writing, within six months from the date of assessment made under sub-section (1) of this section, in respect of any financial year or part thereof that due to his error in fact or in law, an amount of such tax has been paid by him in excess of what was payable in respect of any financial year or part thereof, the Commissioner or such other person shall re-open such assessment for making fresh assessment under sub-section (2) of section 14.

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(Section 7.)

(4) An owner may furnish his return relating to any financial year or part thereof falling within the eligible period in accordance with the provisions of sub-section (1), or sub-section (3), as the case may be, of section 12 on any day prior to the 30th day of July, 1999.

(5) Notwithstanding anything contained in sub-section (2) of section 14, no penalty under that sub-section for default in furnishing return under section 12 shall be imposed on any owner, where such owner furnished before the coming into force of this section, or furnishes before the 30th day of July, 1999, his return in accordance with the provisions of sub-section (1), or sub-section (3), as the case may be, of section 12 relating to any financial year or part thereof falling within the eligible period.".

Amendment of West Ben Act VI of 1979.

7. In the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979,—

(1) in section 2,—

(i) in clause (f), the following *Explanation* shall be added at the end:—

'*Explanation.*—The expression "person who earns wages on casual basis" shall mean a person who earns wages on being employed for a period not exceeding 180 days in a year.';

(ii) in clause (j), the following *Explanation* shall be added at the end:—

'*Explanation.*—For the purposes of this clause or clause (c), the expression "on regular basis" shall mean for a period exceeding 180 days in a year.';

(2) for section 19, the following section shall be substituted:—

'Offences and penalties

19. (1) Whoever—

(a) furnishes any incorrect information in a return under sub-section (1) of section 6, or

(b) furnishes any incorrect information in Form IX as required under section 8 and the rules made under this Act, or

(c) refuses to comply with any requirement under sub-section (1), or sub-section (2), of section 17,

shall be punishable with simple imprisonment which may extend to six months or with fine which may extend to one thousand rupees or with both, and where the offence is a continuing one, with a daily fine, not exceeding fifty rupees, during the period of the continuance of the offence:

Provided that the provisions of this section shall not apply to an employer or person referred to in sub-section (1) of section 9A where he complies with the provisions contained therein in relation to the period commencing on the date of his liability to pay tax and ending on the 30th day of September, 1992.

(2) Whoever knowingly produces incorrect accounts, registers or documents, or knowingly furnishes incorrect information, or suppresses material information shall be punishable with imprisonment of either description which shall not be less than three months but which may extend to one year or with fine not exceeding five thousand rupees or with both.

(3) Whoever obstructs any officer making inspection or search or seizure or taking other actions under sub-section (3), or sub-section (4), or sub-section (5), of section 17 shall be punishable with imprisonment of either description which shall not be less than three months but which may extend to one year or with fine not exceeding five thousand rupees or with both.

The West Bengal Finance Act, 1999.

(Section 7.)

(4) Any offence punishable under sub-section (1), sub-section (2), or sub-section (3) shall be cognizable and bailable.

(5) In any prosecution for an offence under this Act which requires a culpable mental state on the part of an accused, the court shall presume the existence of such culpable mental state until the contrary is proved.

Explanation I.—In this sub-section, "culpable mental state" includes intention, motive, knowledge of a fact, or belief in, or reason to believe, a fact.

Explanation II.—If any of the offences under sub-section (2) or sub-section (3) continues, such offence shall be deemed to be a continuing offence.

(6) No court shall take cognizance of any offence under this Act or the rules made thereunder except with the previous sanction of the Commissioner and no court inferior to that of a Metropolitan Magistrate or a Judicial Magistrate shall try such offence.';

(*3*) for the Schedule, the following Schedule shall be substituted:—

'THE SCHEDULE

(*See* section 3.)

Schedule of rates of tax on professions, trades, callings and employments.

Sl. No.	Class of persons	Rate of tax
1	2	3
1.	Salary and wage earners. Such persons whose monthly salaries or wages are—	
	(i) Rs. 1,500 or less	Nil,
	(ii) Rs. 1,501 or more, but less than Rs. 2,001	Rs. 18 per month,
	(iii) Rs. 2,001 or more, but less than Rs. 3,001	Rs. 25 per month,
	(iv) Rs. 3,001 or more, but less than Rs. 5,001	Rs. 30 per month,
	(v) Rs. 5,001 or more, but less than Rs. 6,001	Rs. 40 per month,
	(vi) Rs. 6,001 or more, but less than Rs. 7,001	Rs. 45 per month,
	(vii) Rs. 7,001 or more, but less than Rs. 8,001	Rs. 50 per month,
	(viii) Rs. 8,001 or more, but less than Rs. 9,001	Rs. 90 per month,
	(ix) Rs. 9,001 or more, but less than Rs. 15,001	Rs. 110 per month,
	(x) Rs. 15,001 and above	Rs. 130 per month.
2.	(a) Legal practitioners including solicitors and notaries public,	
	(b) Medical practitioners including medical consultants and dentists,	

The West Bengal Finance Act, 1999.

(Section 7.)

1	2	3
	(c) Technical and professional consultants including architects, engineers, chartered accountants, actuaries, management consultants and tax consultants,	
	where the annual gross income of the persons mentioned above is—	
	(i) Rs. 18,000 or less	Nil,
	(ii) Rs. 18,001 or more, but less than Rs. 24,001	Rs. 216 per annum,
	(iii) Rs. 24,001 or more, but less than Rs. 36,001	Rs. 300 per annum,
	(iv) Rs. 36,001 or more, but less than Rs. 60,001	Rs. 360 per annum,
	(v) Rs. 60,001 or more, but less than Rs. 72,001	Rs. 480 per annum,
	(vi) Rs. 72,001 or more, but less than Rs. 84,001	Rs. 540 per annum,
	(vii) Rs. 84,001 or more, but less than Rs. 96,001	Rs. 600 per annum,
	(viii) Rs. 96,001 or more, but less than Rs. 1,08,001	Rs. 1,080 per annum,
	(ix) Rs.1,08,001 or more, but less than Rs. 1,80,001	Rs. 1,320 per annum,
	(x) Rs.1,80,001 and above	Rs. 1,560 per annum.
3.	Chief agents, principal agents, special agents, insurance agents, and surveyors or loss assessors, registerted or licensed under the Insurance Act, 1938 (4 of 1938). Where the annual gross income of the persons mentioned above is—	
	(i) Rs. 18,000 or less	Nil,
	(ii) Rs. 18,001 or more, but less than Rs. 24,001	Rs. 216 per annum,
	(iii) Rs. 24,001 or more, but less than Rs. 36,001	Rs. 300 per annum,
	(iv) Rs. 36,001 or more, but less than Rs. 60,001	Rs. 360 per annum,
	(v) Rs. 60,001 or more, but less than Rs. 72,001	Rs. 480 per annum,
	(vi) Rs. 72,001 or more, but less than Rs. 84,001	Rs. 540 per annum,
	(vii) Rs. 84,001 or more, but less than Rs. 96,001	Rs. 600 per annum,
	(viii) Rs. 96,001 or more, but less than Rs. 1,08,001	Rs. 1,080 per annum,
	(ix) Rs.1,08,001 or more, but less than Rs. 1,80,001	Rs. 1,320 per annum,
	(x) Rs.1,80,001 and above	Rs. 1,560 per annum.
	Explanation.—For the purposes of the entries against serial Nos. 2 and 3, "annual gross income", in relation to a person, means the aggregate of the amounts of fee, remuneration, commission or any other charge, by whatever name called, relating to his profession or calling in West Bengal, receivable by him during the immediately preceding year.	

The West Bengal Finance Act, 1999.

(Section 7.)

1	2	3
4.	(a) Members of associations recognised under the Forward Contracts (Regulation) Act, 1952 (74 of 1952) ..	Rs. 900 per annum.
	(b) (i) Members of Stock Exchanges recognised under the Securities Contracts (Regulation) Act, 1956 (42 of 1956) ..	Rs. 900 per annum,
	(ii) Remisiers recognised by a Stock Exchange ..	Rs. 400 per annum.
5.	(a) Estate agents or promoters or brokers or commission agents or *del credere* agents or mercantile agents ..	Rs. 2,500 per annum.
	(b) Contractors of all descriptions engaged in any work: Such contractors whose gross business in a year is—	
	(i) less than Rs. 1,00,000 ..	Nil,
	(ii) Rs. 1,00,000 or more, but less than Rs. 5,00,000	Rs. 300 per annum,
	(iii) Rs. 5,00,000 or more, but less than Rs. 10,00,000	Rs. 750 per annum,
	(iv) Rs. 10,00,000 or more	Rs. 900 per annum.
	Explanation.—For the purposes of this entry, "gross business" shall mean the aggregate of the amounts of the valuable consideration or part thereof receivable during the immediately preceding year in respect of a contract or contracts executed wholly or partly during such year.	
6.	Stevedores, clearing agents, customs agents, licensed shipping brokers or licensed boat suppliers ..	Rs. 2,500 per annum.
7.	Directors (other than those nominated by Government) of companies registered under the Companies Act, 1956 (1 of 1956) ..	Rs. 2,500 per annum.
8.	(a) Bookmakers and trainers licensed by the Royal Calcutta Turf Club or any other Turf Club in the State ..	Rs. 2,500 per annum.
	(b) Jockeys licensed by any Turf Club in the State ..	Rs. 150 per annum.
9.	(a) Dealers liable to pay tax under the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) or the Central Sales Tax Act, 1956 (74 of 1956):—	
	(i) such dealers other than those mentioned in sub-item (ii) whose annual gross turnover of sales is—	
	(A) less than Rs. 2,00,000 ..	Rs. 150 per annum,

The West Bengal Finance Act, 1999.

(Section 7.)

1	2	3
	(B) Rs. 2,00,00 or more, but not exceeding Rs. 7·5 lakhs ..	Rs. 300 per annum,
	(C) above Rs. 7·5 lakhs but not exceeding Rs. 25 lakhs ..	Rs. 600 per annum,
	(D) above Rs. 25 lakhs but not exceeding Rs. 1 crore ..	Rs. 1,200 per annum,
	(E) above Rs. 1 crore ..	Rs. 2,000 per annum.
	Explanation.—For the purposes of this entry, "annual gross turnover of sales" shall mean the turnover of sales as defined in the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) during the immediately preceding year,	
	(ii) any dealer as occupier of a jute mill, or shipper of jute, as defined in the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) ..	Rs. 2,500 per annum.
	(b) Occupiers, owners, lessees or licensees, as the case may be, of rice mills ..	Rs. 2,500 per annum.
10.	Occupiers of factories as defined in the Factories Act, 1948 (63 of 1948), who are not dealers covered by entry 9.	
	Such occupiers of factories—	
	(i) where not more than fifteen workers are working ..	Rs. 600 per annum,
	(ii) where more than fifteen workers are working ..	Rs. 1,500 per annum.
	Explanation.—For the purposes of this entry and entry 11, the average number of workers or employees who were working or employed during the last preceding year shall be taken into consideration. This average number shall be arrived at by adding the average number of workers or employees who attended in each working month in that year and dividing the total by the number of such months.	
11.	Employers or shop-keepers as defined in the West Bengal Shops and Establishments Act, 1963 (West Ben. Act XIII of 1963), whether or not their establishments or shops are situated within an area to which the aforesaid Act applies, and who are not covered by entry 9.	
	Such employers or shop-keepers—	
	(i) where there are no employees ..	Rs. 50 per annum,
	(ii) where there are less than five employees ..	Rs. 100 per annum,
	(iii) where there are five or more employees but less than eleven employees ..	Rs. 250 per annum,
	(iv) where there are eleven or more employees but less than twenty employees ..	Rs. 350 per annum,
	(v) where there are twenty or more employees ..	Rs. 600 per annum.

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(Section 7.)

1	2	3
12.	Owners or lessees of petrol/diesel filling stations and service stations and agents and distributors including retail dealers of liquefied petroleum gas	Rs. 2,500 per annum.
13.	(a) Owners or occupiers of distilleries, breweries and bottling plants ..	Rs. 2,500 per annum.
	(b) Licensed foreign liquor vendors ..	Rs. 2,500 per annum.
	(c) Owners or occupiers or lessees of residential hotels of 3-star category and above ..	Rs. 2,500 per annum.
	(d) Licensed country liquor vendors and owners or occupiers or lessees of residential hotels below 3-star category ..	Rs. 500 per annum.
	(e) Licensed opium, pachwai, toddy or bhang vendors ..	Rs. 250 per annum.
	(f) Owners, lessees or licencees, as the case may be, of—	
	(i) nursing homes and pathological laboratories ..	Rs. 2,500 per annum,
	(ii) cinema houses and theatres ..	Rs. 500 per annum,
	(iii) video parlours and video rental libraries ..	Rs. 2,500 per annum.
	(g) Owners, licencees or lessees, as the case may be, of premises let out for social functions ..	Rs. 2,500 per annum.
	(h) Owners or occupiers of cold storages ..	Rs. 900 per annum.
14.	Owners or lessees of—	
	(a) beauty parlours (non air-conditioned) ..	Rs. 900 per annum,
	(b) beauty parlours (air-conditioned) ..	Rs. 2,500 per annum,
	(c) health resorts or slimming centres ..	Rs. 2,500 per annum,
	(d) air-conditioned hair-dressing saloons ..	Rs. 2,500 per annum,
	(e) air-conditioned restaurants ..	Rs. 2,500 per annum.
15.	Holders of permits granted and issued under the Motor Vehicles Act, 1988 (59 of 1988), for transport vehicles, which are adapted to be used for hire or reward.	
	Where any such person holds permit or permits for any taxi including auto-rickshaws, three-wheeler goods vehicles, trucks or buses—	
	(i) in respect of each taxi including auto-rickshaw or three-wheeler goods vehicle ..	Rs. 50 per annum,
	(ii) in respect of each truck or bus ..	Rs 100 per annum:
	Provided that the total amount payable by the same holder shall not exceed Rs. 900 per annum.	
16.	Licensed money-lenders under the Bengal Money-lenders Act, 1940 (Ben. Act X of 1940) ..	Rs. 2,500 per annum.

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(Section 7.)

1	2	3
17.	(a) Individuals or institutions conducting chit funds and lotteries ..	Rs. 2,500 per annum.
	(b) Authorised stockists of lottery tickets ..	Rs. 2,500 per annum.
18.	Co-operative societies registered or deemed to be registered under the West Bengal Co-operative Societies Act, 1983 (West Ben. Act XLV of 1983) and engaged in any profession, trade or calling—	
	(a) State level societies ..	Rs. 900 per annum.
	(b) district level societies ..	Rs. 450 per annum.
19.	Banking companies as defined in the Banking Regulation Act, 1949 (10 of 1949) ..	Rs. 2,500 per annum.
20.	Companies registered under the Companies Act, 1956 (1 of 1956) and engaged in any profession, trade or calling ..	Rs. 2,500 per annum.
21.	Partnership firms when engaged in any profession, trade or calling. Such firms whose gross annual turnover is—	
	(i) Rs. 25 lakhs or less ..	Rs. 600 per annum.
	(ii) above Rs. 25 lakhs but less than Rs. 1 crore ..	Rs. 1,200 per annum.
	(iii) Rs. 1 crore or above ..	Rs. 2,500 per annum.
	Explanation.—For the purposes of this entry, "annual turnover" shall include the aggregate of the amounts or parts thereof receivable by way of remuneration, fee, reward or any consideration for services rendered and sales made during the previous year by such firms.	
22.	Owners, licencees or lessees, as the case may be, of tutorial homes and training institutes of any description, when engaged in any profession, trade or calling ..	Rs. 2,500 per annum.
	Explanation.—For the purposes of this entry, "training institutes" engaged in any cultural, social or welfare activity shall be excluded.	
23.	Persons, other than those mentioned in any preceding entries, who are engaged in any profession, trade, calling or employment, and in respect of whom a notification is issued under section 3 of this Act	Rate of tax, not exceeding Rs. 2,500 per annum, shall be as may be fixed by notification.

Notwithstanding anything contained in this Schedule, where a person is covered by more than one entry in this Schedule, the highest rate of tax specified under any of those entries shall be applicable in his case.".

The West Bengal Finance Act, 1999.

(Sections 8, 9.)

Amendment of West Ben Act XVII of 1979

8. In the West Bengal Multi-storeyed Building Tax Act, 1979, after section 7, the following section shall be inserted and shall be deemed to have been inserted on the 15th day of March, 1999.—

"Assessment deemed to be made in certain cases

7A (1) Notwithstanding anything contained in sub-section (2) of section 7, any declaration furnished in accordance with the provisions of sub-section (1) of section 7 by an owner of a multi-storeyed building or part thereof having a covered space less than 1500 square metres in respect of any year or part thereof beginning with the year in which section 7 of the Act came into force and ending with the year completed on the 31st day of March, 1999 (hereinafter referred to as the eligible period) in respect of which no assessment under sub-section (2) of that section has been made, shall be accepted as correct and complete and all assessments in respect of such eligible period shall, subject to the provisions of sub-section (2) of this section, be deemed to have been made on the 30th day of July, 1999:

Provided that where any assessment made under sub-section (2) of section 7 in respect of any year or part thereof falling within the eligible period has been set aside under section 13 or section 17 with direction to make fresh assessment, the provisions of this sub-section shall not apply

(2) When the Commissioner or any person appointed under sub-section (2) of section 4 having jurisdiction on any owner is satisfied on information or otherwise that an owner referred to in sub-section (1) of this section, in the declaration submitted by him under sub-section (1) of section 7—

(i) has furnished incorrect annual value or incorrect particulars relating to covered space of the multi-storeyed building or part thereof resulting in less payment of the tax, or

(ii) has not paid the tax or paid the tax less than the tax payable according to such declaration,

relating to any year or part thereof in respect of which an assessment is deemed to have been made under sub-section (1) of this section, he may, within six years from the date of such assessment, re-open such assessment and, after giving such owner a reasonable opportunity of being heard, make fresh assessment under sub-section (2) of section 7 and, in the case where such fresh assessment is made, the provisions of section 8A or section 9, as the case may be, shall apply *mutatis mutandis.*

(3) Where an owner brings in writing to the notice of the Commissioner or any person appointed under sub-section (2) of section 4 having jurisdiction on such owner, within six months from the date of assessment made under sub-section (1), relating to any year or part thereof that due to his error in fact or in law, an amount of the tax has been paid by him in excess of what was payable in respect of any year or part thereof, the Commissioner or such person shall, re-open such assessment for making fresh assessment under sub-section (2) of section 7.

(4) An owner may furnish his declaration relating to any year or part thereof falling within the eligible period in accordance with the provisions of sub-section (1) of section 7 on any day prior to the 30th day of July, 1999.

(5) Notwithstanding the provisions of sub-section (1) of section 8A or sub-section (1) of section 9, no penalty under the said provisions shall be imposed on any owner referred to in sub-section (1) of this section, where such owner furnished or furnishes before the 30th day of July, 1999, his declaration in accordance with the provisions of sub-section (1) of section 7 relating to any year falling within the eligible period.".

Amendment of West Ben Act VI of 1982

9. In the West Bengal Entertainment-cum-Amusement Tax Act, 1982, in section 8,—

(1) in sub-section (1), after the words "The prescribed authority", the words "or such other officers as the State Government may, by notification in the *Official Gazette*, appoint" shall be inserted;

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(Sections 10, 11.)

(2) in sub-section (2), after the words "The prescribed authority", the words "or such other officers as the State Government may, by notification in the *Official Gazette*, appoint" shall be inserted;

(3) after sub-section (2), the following sub-section shall be inserted:—

"(3) Any of the authorities referred to in sub-section (1) and sub-section (2) may, on information or of its own motion, or when the State Government or the prescribed authority so directs, carry out investigation or hold enquiry into any case of alleged or suspected evasion of tax as well as malpractices connected therewith, in respect of holder of a video cassette recorder set or holder of a video cassette player set or an owner or person for the time being in possession of any electrical, electronic or mechanical device, who is liable to pay tax under this Act and the rules made thereunder, and send a report thereof to the prescribed authority.".

Amendment of West Ben. Act XV of 1994.

10. In the West Bengal Luxury Tax Act, 1994, in the Schedule, after serial No. 17 and the entry relating thereto, the following serial Nos. and entries relating thereto shall be inserted:—

"18. Motor car priced at Rs. 6 lakhs and above.

19. Home theatre equipment priced at Rs. 20,000 and above.

20. Music system priced at Rs. 20,000 and above.

21. Video camera priced at Rs. 20,000 and above.".

Amendment of West Ben Act XLIX of 1994

11. In the West Bengal Sales Tax Act, 1994,—

(1) in section 2,—

(a) in clause (17), for the words ", extracting any goods or such processing of any goods as may be prescribed,", the words "or extracting any goods," shall be substituted;

(b) in clause (40), in sub-clause (a), after the words and figures "in Schedule IV", the words ", other than rice, wheat and foreign liquor as specified in that Schedule," shall be inserted;

(2) in section 9, in sub-section (3),—

(a) clause (b) shall be omitted;

(b) in clause (c), the words "and cooked foods" shall be omitted;

(c) clause (d) shall be omitted;

(d) for clause (e), the following clause shall be substituted:—

"(e) in relation to any other dealer, 5,00,000 rupees, excluding turnover of sales of goods specified in Schedule IV.";

(3) in section 10, to sub-section (1), the following proviso shall be added:—

"Provided that the State Government may, by notification, specify such of the goods specified in Schedule IV in respect of which the provisions of this sub-section shall not apply to a dealer selling such of the goods so specified in such notification unless the turnover of sales of such goods of such dealer exceeds such quantum of sales in a year as the State Government may fix by such notification and such dealer shall be liable to pay tax under this sub-section on all sales of such goods effected on and from the date immediately following the date on which his turnover of sales of such goods exceeds the quantum of sales fixed by the State Government by such notification.";

The West Bengal Finance Act, 1999.

(Section 11.)

(4) in section 17,—

(a) in sub-section (1), to clause (*gg*), the following *Explanation* shall be added at the end:—

'*Explanation.*—For the purposes of this clause, the entry "Zero", wherever it occurs in column (3) of Schedule VIIIA, shall be deemed to be within the meaning of the expression "at the rate fixed in column (3)." ';

(b) in sub-section (2),—

(i) in clause (a),—

(A) sub-clause (i) shall be omitted;

(B) for sub-clause (ii), the following sub-clause shall be substituted:—

"(ii) four *per centum* of such part of his taxable turnover of sales as represents sales of plant and machinery to any person for sale, referred to in sub-clause (c) of clause (30) of section 2 of such goods by him in West Bengal:

Provided that the provisions of this sub-clause shall apply subject to such conditions and restrictions as may be prescribed;";

(ii) in clause (b), in sub-clause (i), for the words "two *per centum*", the words "one *per centum*" shall be substituted;

(iii) after clause (f), the following clause shall be inserted:—

"(ff) four *per centum* of such part of his taxabe turnover of sales as represents sales of scientific instruments to educational and research institutions;";

(iv) for clause (h), the following clause shall be substituted:—

"(h) four *per centum* of such part of his taxable turnover of sales as represents sales, referred to in sub-clause (c) of clause (30) of section 2, of plant and machinery;";

(v) after clause (h), the following clause shall be inserted:—

"(hh) two *per centum* of such part of his taxable turnover of sales as represents sales of powdered milk to dairies in West Bengal for use in reconstitution of milk in West Bengal by such dairies:

Provided that the provisions of this clause shall apply subject to such conditions and restrictions as may be prescribed;";

(vi) clause (j) shall be omitted;

(vii) in the first proviso, for the words, figure, letters and brackets ", except such sales referred to in sub-clause (i) of clause (a) as may be prescribed, the provisions of clause (a)", the words, figure, letter and brakets "the provisions of sub-clause (iii) of clause (a)" shall be substituted;

(c) in sub-section (2A),—

(i) after the words "the tax payable by a", the word "registered" shall be inserted;

(ii) after the words "purchased by him in West Bengal", the words "on payment of tax at the rate specified in sub-column (a) of column (3), for resale," shall be inserted;

(iii) after the words "from a registered dealer and", the words ", except in the case of such sales of such goods as may be prescribed," shall be inserted;

(d) in sub-section (3), in clause (a),—

(i) sub-clause (ii) shall be omitted;

(ii) in sub-clause (iv), for the words "goods, other than iron and steel,", the words "rice or wheat," shall be substituted;

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(iii) sub-clause (vi) shall be omitted;

(iv) sub-clause (vii) shall be omitted;

(v) in sub-clause (viiia), in the proviso, the words ", obtainable in such manner and subject to such conditions and restrictions as may be prescribed, from the prescribed authority," shall be omitted;

(vi) after sub-clause (viiia), the following sub-clause shall be inserted:—

"(viiib) sales of goods specified in Schedule VIIIA, on a prior sale whereof in West Bengal by a registered dealer due tax at the rate specified in sub-column (b) of column (3) of that Schedule is shown to the satisfaction of the Commissioner to have been paid;";

(vii) in sub-clause (ix), for the word and figures "Schedule VIII,", the word and figures "Schedule IV," shall be substituted;

(viii) in sub-clause (x), for the word and figures "Schedule VIII,", the word and figures "Schedule IV," shall be substituted;

(5) after section 17C, the following section shall be inserted:—

"Compounded rate of tax on sale of cooked food by non-airconditioned hotel or restaurant

17D. (1) Subject to such conditions and restrictions as may be prescribed, any registered dealer selling cooked food from his non-airconditioned hotel or restaurant in West Bengal, and having a gross turnover of sales of such goods not exceeding five lakh rupees in the immediately preceding year, may, at his option, pay the tax for each quarter of the following year in lieu of tax payable under section 17, section 16 or section 16A, on sales of cooked food from his non-airconditioned hotel or restaurant at such compounded rate, not exceeding ten thousand rupees per quarter of a year, and different rates may be prescribed for different slabs of turnover of sales:

Provided that the provisions of this sub-section shall not apply to any area or areas other than such area or areas as may be prescribed:

Provided further that the tax payable at compounded rate shall not be available to any registered dealer for any period exceeding five years.

(2) The tax payable at a compounded rate referred to in sub-section (1) shall be paid by the dealer referred to in that sub-section into the Reserve Bank of India or a Government Treasury in such manner, or by such date, as may be prescribed.

(3) Any dealer who intends to opt for payment under sub-section (1) shall exercise his option by making an application to the Commissioner in such manner, and by such date, as may be prescribed.";

(6) in section 18, in sub-section (1), for the words "twenty-five *per centum*", the words "thirty *per centum*" shall be substituted;

(7) in section 20, for sub-section (2), the following section shall be substituted:—

"(2) The tax payable by a dealer liable to pay tax under section 13 shall be levied on his taxable specified purchase price at the rate of—

(a) four *per centum* of such purchase price as relates to purchases referred to in clause (a), or clause (c), of sub-section (1) of section 13, and

(b) one *per centum* of such purchase price as relates to purchases referred to in clause (b) of sub-section (1) of section 13:

Provided that the tax payable under clause (a) of this sub-section on the purchase of any goods shall be levied at the rate referred to in sub-section (1) of section 17, where the rate of tax on such goods is less than four *per centum* under sub-section (1) of section 17.";

(8) section 22A shall be omitted;

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(9) in section 40,—
(a) in sub-section (1),—
(i) for the words "nine years,", the words "fifteen years," shall be substituted;
(ii) in the second proviso, in clause (i), for the words "one hundred", the words "five hundred" shall be substituted;
(b) in sub-section (2), for the words "nine years,", the words "fifteen years," shall be substituted;
(c) in sub-section (3),—
(i) after the words "one hundred", the words "and seventy-five" shall be inserted;
(ii) for the words "fifty crore rupees", the words "seventy-five crore rupees" shall be substituted;

(10) in section 41, in sub-section (1),—
(a) after the words "one hundred", the words "and fifty" shall be inserted;
(b) for the words "fifty crore rupees", the words "seventy-five crore rupees" shall be substituted;
(c) in the first proviso, for the words "nihe years", the words "thirteen years" shall be substituted;
(d) in the third proviso, in clause (i), for the words "one hundred", the words "five hundred" shall be substituted;

(11) in section 44,—
(a) in clause (a), for the word "notification,", the words "general or special order," shall be substituted and shall be deemed to have been substituted on the 1st day of May, 1995;
(b) in clause (b), for the word "notification" in the two places where it occurs, the words "general or special order" shall be substituted and shall be deemed to have been substituted on the 1st day of May, 1995;

(12) in section 45A, in sub-section (1), after the proviso, the following proviso shall be inserted:—

"Provided further that the provisions of this sub-section shall not apply to any registered dealer of such class of business or trade, or any registered dealer who deals in such class or classes of goods, as the State Government may, by notification, specify.";

(13) in section 70,—
(a) to sub-section (1), the following proviso shall be added:—

"Provided that in computing the period of detention not exceeding forty-eight hours, Sunday or a public holiday declared under the Negotiable Instruments Act, 1881, shall be excluded.";

26 of 1881.

(b) after sub-section (3), the following sub-section shall be inserted:—

"(4) Where the authority referred to in sub-section (1) seizes any goods under that sub-section, it may, at the option of any transporter, in writing, give custody of such seized goods to him in the manner prescribed, and allow him to transport such seized goods up to the godown or warehouse of the transporter in West Bengal as declared by him, on the express conditions that such transporter shall keep such seized goods in the said godown or warehouse and that he shall not deliver such seized goods to the consignee or owner of such seized goods so transported by him before the proceedings, if any, initiated against the consignee or owner of such seized goods under section 71 is concluded:

Provided that the authority referred to in sub-section (1) may take physical possession of such seized goods from the custody of the transporter even before the conclusion of the proceedings under section 71 where such transporter communicates, in writing, to such authority his difficulty in keeping such seized goods in his custody after the expiry of thirty days from the date of storing of such seized goods in his godown or warehouse.";

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(14) after section 71, the following section shall be inserted:—

"Penalty on transporter for contravention of the provisions of sub-section (4) of section 70.

71A. Where a transporter, at his option, takes custody under sub-section (4) of section 70 of any goods seized under sub-section (1) of that section and thereafter contravenes the provisions of sub-section (4) of that section by delivering such seized goods wholly or partly to the consignee or owner of such seized goods without prior permission, in writing, of the authority referred to in sub-section (1) of section 70, the said authority shall, after giving the transporter a reasonable opportunity of being heard, impose upon him a penalty, in the manner prescribed, not exceeding twenty-five *per centum* of the market value of such seized goods in West Bengal.";

(15) in section 77, in sub-section (1), after the words, figure and brackets "of sub-section (2),", the word, figure, letter and brackets "sub-section (2A)," shall be inserted;

(16) in Schedule I,—

(a) for the entry in column (2) against serial No. 4 in column (1), the following entry shall be substituted:—

"4. Bread, except pizza-bread, bun or bread containing any type of fruit or vegetable.";

(b) for the entry in column (2) against serial No. 12 in column (1), the following entry shall be substituted:—

"12. Feed for cattle or pig excluding feed additives like nutrients, medicines or supplements for cattle or pig.";

(c) for the entry in column (2) against serial No. 13 in column (1), the following entry shall be substituted:—

"13. Poultry feed excluding poultry feed additives like nutrients, medicines or supplements.";

(d) for the entry in column (2) against serial No. 14 in column (1), the following entry shall be substituted:—

"14. (i) Cereals and pulses including broken particles thereof, but excluding rice, wheat and broken particles of rice and wheat.

(ii) Husk and bran of all cereals and pulses.";

(e) in the entry in column (2) against serial No. 28A in column (1), for the word "Colostomy,", the words "Colostomy including face plate and wafer," shall be substituted;

(f) for the entry in column (2) against serial No. 34 in column (1), the following entry shall be substituted:—

"34. Fish, prawn, lobster, shrimp, and crab, when not cured or frozen.";

(g) the entries in column (2) against serial No. 56 in column (1), shall be omitted;

(h) after serial No. 93 in column (1) and the entries relating thereto in column (2), the following serial No. in column (1) and entry relating thereto in column (2) shall be inserted:—

"94. Cheques, loose or in book form.";

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(17) in Schedule III,—

(a) the entry in column (2) against serial No. 4 in column (1) shall be omitted;

(b) the entry in column (2) against serial No. 5 in column (1) shall be omitted;

(c) the entry in column (2) against serial No. 7 in column (1) shall be omitted;

(d) the entry in column (2) against serial No. 8 in column (1) shall be omitted;

(e) the entry in column (2) against serial No. 10 in column (1) shall be omitted;

(f) the entry in column (2) against serial No. 11 in column (1) shall be omitted;

(g) the entry in column (2) against serial No. 15 in column (1) shall be omitted;

(h) the entry in column (2) against serial No. 16 in column (1) shall be omitted;

(i) the entry in column (2) against serial No. 17 in column (1) shall be omitted;

(j) the entry in column (2) against serial No. 18 in column (1) shall be omitted;

(k) the entry in column (2) against serial No. 20 in column (1) shall be omitted;

(l) the entry in column (2) against serial No. 21 in column (1) shall be omitted;

(m) the entry in column (2) against serial No. 22 in column (1) shall be omitted;

(18) in Schedule IV, in Part A,—

(a) in the entry in column (2) against serial No. 3 in column (1), for the words "but excluding aluminium foils.", the words "including aluminium scraps, but excluding aluminium foils." shall be substituted;

(b) in the entry in column (2) against serial No. 14 in column (1), after the word "Chassis", the words "or bodies" shall be inserted;

(c) in the entry in column (2) against serial No. 19 in column (1), for the words "manufactured from porcelain, glazed earthenware, glass.", the words ", except those specified elsewhere in this Schedule or in any other Schedule." shall be substituted;

(d) for the entries in column (2) against serial No. 20 in column (1), the following entries shall be substituted:—

"Cured and frozen meat, fish, prawn, lobster, shrimp, and crab, when sold in sealed container including sealed polythene jar, pouch or packet.

Explanation.—For the purpose of this entry, the expression "meat" shall include flesh of birds like chicken, fowl, or duck.";

(e) after serial No. 21 in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and entries relating thereto in column (2) shall be inserted and shall be deemed to have been inserted on the 1st day of May, 1995:—

"21A. Disposable hypodermic syringe, disposable hypodermic needle, disposable perfusion set, scalp vein needle set, cadgut and suture.";

(f) for serial No. 24 in column (1) and the entries relating thereto in column (2), the following serial No. in column (1) and entries relating thereto in column (2) shall be substituted:—

"24. Drugs and medicines except those specified elsewhere in this Schedule or in any other Schedule—

(i) cream, paste or ointment containing medicinal substance, sold under various trade names or descriptions, such as Boroline, Boroplus, Boro-calendula, Borosoft, Himani Gold Cream, Vicco Turmeric Cream, Soft Skinobit, or under any other name or description whatsoever of like nature;

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(ii) body powder containing medicinal substance, sold under various trade names or descriptions, such as Nycil, Shower to Shower, or under any other name or description whatsoever of like nature;

(iii) surgical dressings;

(iv) drugs and medicines other than those specified in item (i), item (ii) or item (iii), including cream, paste, powder or ointment, sold under various trade names such as Burnol, Neosporin, Nebasulf, Silverex, Wokadine, Dettol, or under any other name or description whatsoever of like nature.";

(g) after serial No. 63 in column (1) and the entry relating thereto in column (2), the following serial No. in column (1) and entry relating thereto in column (2) shall be inserted and shall be deemed to have been inserted on the 1st day of May, 1995:—

"63A. Refrigerant in any form.";

(h) for the entries in column (2) against serial No. 69 in column (1), the following entries shall be substituted:—

"Spices of all varieties,—

(a) in whole form;

(b) in broken, ground, powdered, or any other form (other than whole form) or of any description whatsoever;

(c) combination of broken, ground, powdered, or any other form or description, of two or more varieties of spices, with or without any other substance.

Explanation.—For the purposes of this entry, the whole form of a spice, or the broken, ground, powdered or any other form of such spice, or any combination of such spice and any other spice, in any form, shall each be treated as a different commodity.";

(i) after serial No. 70 in column (1) and the entries relating thereto in column (2), the following serial No. in column (1) and entry relating thereto in column (2) shall be inserted and shall be deemed to have been inserted on the 1st day of May, 1995:—

"70A. Sugar, other than sugar manufactured or made in India as specified against serial No. 79 of Schedule I.";

(j) for the entry in column (2) against serial No. 71 in column (1), the following entries shall be substituted:—

"Electronic music system including components and parts of such system, such as, amplifier, graphic equaliser, synthesiser, tuner, tape deck, record player, record changer, compact disc player or speaker, except those specified elsewhere in this Schedule.";

(k) the entries in column (2) against serial No. 89 in column (1) shall be omitted;

(l) in the entries in column (2) against serial No. 90 in column (1), for item (iv) and item (v), the following items shall be substituted:—

"(iv) cheese locally known as cheese or *paneer*,

(v) cream locally known as *nanee*, and

(vi) margarine.";

(m) for the entry in column (2) against serial No. 93 in column (1), the following entry shall be substituted:—

"Caustic soda, slack wax and paraffin.";

(n) in the entry in column (2) against serial No. 101 in column (1), after the word "jelly", the word ", sauce" shall be inserted;

The West Bengal Finance Act, 1999.

(Section 11.)

(o) in the entry in column (2) against serial No. 122 in column (1), the words, letters and brackets ", polyvinyl chloride (P.V.C.)" shall be omitted;

(p) for the entry in column (2) against serial No. 123 in column (1), the following entry shall be substituted:—

"Pipe and pipe fittings including casing made of plastic or other synthetic substance.";

(q) in the entry in column (2) against serial No. 128 in column (1), for the words, letters and brackets "made of polyvinyl chloride (P.V.C.), plastic or other synthetic substance.", the words "made of plastic, fibre glass or other synthetic substance." shall be substituted;

(r) for the entries in column (2) against serial No. 129 in column (1), the following entries shall be substituted:—

"Asbestos sheet, asbestos pipe and asbestos roofing material.";

(s) after serial No. 129 in column (1) and the entries relating thereto in column (2), the following serial No. in column (1) and entries relating thereto in column (2) shall be inserted and shall be deemed to have been inserted on the 1st day of April, 1998:—

"129A. Advance licence, and Duty Entitlement Pass Book (D.E.P.B.).";

(t) after serial No. 132 in column (1) and the entry relating thereto in column (2), the following serial Nos. in column (1) and entries relating thereto in column (2) shall be inserted:—

"133. Pure silk cloth.

134. Electronic sales register and calculator.

135. Telephone, cordless telephone, car phone, caller line identification unit, public call office (P.C.O.), monitor, and telephone answering machine.

136. Uninterrupted power supply unit (U.P.S.), back-up system, constant voltage transformer (C.V.T.).

137. Goods referred to in section 14 of the Central Sales Tax Act, 1956, excluding those specified in this Schedule or in any other Schedule. 74 of 1956

138. Spare parts, accessories and components of—

(a) sound transmitting equipment, amplifier and loud-speaker;

(b) television set;

(c) television monitor;

(d) video cassette recorder;

(e) video cassette player;

(f) radio, transistor radio and radio-gramophone;

(g) tape recorder, tape player and dictaphone,

but excluding those specified elsewhere in this Schedule or in any other Schedule.

139. Fur and articles made of fur.

The West Bengal Finance Act, 1999.

(Section 11.)

140. Office machines and apparatuses (including tabulating, duplicating, photocopying, cash registering, cheque writing, accounting, statistical, indexing, card punching and paper shredding machines and apparatuses) and spare parts, accessories and components of all varieties of typewriters, office machines and apparatuses, other than those specified elsewere in this Schedule.
141. Articles, including floor and wall tiles, of limestone and dolomite, excluding such articles specified elsewhere in this Schedule or in any other Schedule.
142. Apparatus for making coffee under pressure, commonly known as espresso.
143. Cooked food, other than the cooked food specified elsewhere in this Schedule or in any other Schedule served in, or supplied from, any airconditioned—
    (a) hotel,
    (b) restaurant,
    (c) refreshment room,
    (d) club, or
    (e) eating house.
144. Toys of all varieties including video game, electronic game and electronic game kit, but excluding those specified in any other Schedule.
145. Lift, whether operated by electricity or steam, accessories and components thereof.
146. Plant and machinery including spare parts, components and accessories thereof but excluding those specified elsewhere in this Schedule or in any other Schedule.
147. Spectacles and parts and components thereof.
148. Motor, operated electrically or otherwise, and pump operated with or without motor, including spare parts, components and accessories of such motor and pump.
149. Rain coat.
150. Tarpaulin and canvas.
151. Kerosene stove.
152. Lime, Dolomite and Limestone.
153. Chemicals including naphtha, dyes, hydrogen peroxide, pigments, acid oil and solvent oils, but excluding those specified elsewhere in this Schedule or in any other Schedule.
154. Bamboo and cane.
155. Gymnasium apparatus and sports goods except those specified in any other Schedule.
156. Torch.
157. Rubberised sheller of capacity upto one metric ton per hour.
158. Playing cards.
159. Electronic components, such as diode, transistor, resistor, integrated circuit, microprocessor chips, thermistors, capacitor, printed circuit board, but excluding those specified elsewhere in this Schedule or in any other Schedule.

The West Bengal Finance Act, 1999.

(Section 11.)

160. Resin.
161. Non-ferrous metal in all its forms, such as, ingots, bars, rods and slabs, including alloys and scraps thereof, but excluding those specified elsewhere in this Schedule.
162. Wooden furniture.
163. Articles made of coir, except those specified in this Schedule or in any other Schedule.
164. Jute carpet.
165. Export-import (EXIM) scrip, Replenishment licence and Special import licence.
166. Gas mantle.
167. Mustard oil, rape oil and mixture of mustard oil and rape oil.
168. Rice.
169. Wheat.
170. Hosiery goods (other than hosiery goods made exclusively of cotton and woollen hosiery goods).
171. Precious stones including pearls—real, artificial or cultured.
172. Gold and silver ornaments, whether set with stone or other materials or not, including gold and silver filigree and other gold and silver articles.
173. Spare parts, accessories and components of—
    (a) motor car, motor scooter, moped, motorised cycle-rickshaw, motor cycle, motor cycle combination of any kind, motorette and any other kind of motor vehicle,
    (b) tractor,
    (c) buldozer, scrapper, excavator, wheel loader and pipe-layer,
    (d) power tiller,
    (e) heavy earth-moving machinery,

    but excluding bearings, tyres and tubes, and flaps of tyres and tubes.
174. Bearing.
175. Umbrella and spare parts and components thereof.
176. Micro-cellular sheet and banawar sheet.
177. Bi-cycles and spare parts, accessories and components thereof.
178. Spare parts, accessories and components of cycle-rickshaw, excluding those specified in this Schedule.
179. Printed materials including diaries and calendars.
180. Arms of all types including rifles, revolvers and pistols, and ammunition for the same.
181. Foreign liquor, whether made in India or not, including brandy, whisky, vodka, gin, rum, liqueur, cordials, bitters, and wines, or a mixture containing any of these, as also beer, ale, porter, cider, perry and other similar potable fermented liquors.
182. Photographic and other cameras and enlargers, and spare parts, accessories and components thereof; lenses, paper and cloth, and other parts and accessories required for use therewith.

The West Bengal Finance Act, 1999.

(Section 11.)

183. Belting.
184. Stainless steel wares.
185. Medical diagnostic equipments, such as, X-ray machine, electro cardiograph (E.C.G.) machine, ultra sonographic machine, stethoscope, and blood pressure measuring instrument.
186. Scientific instruments like optical instruments, electrical instruments, scientific balance, accoustic instruments, and mechanical instruments.
187. Paste of onion, ginger or garlic and similar other pastes and combination thereof, including curry paste, when sold in sealed container.
188. Mustard seed and rape seed.
189. Acrylic fibre.
190. Aluminium caps used in sealing bottles.
191. Embroidery or *zari* articles, that is to say,—
    (i) *imi*;
    (ii) *zari*;
    (iii) *kasab*;
    (iv) *salma*;
    (v) *dabka*;
    (vi) *chumki*;
    (vii) *gota*;
    (viii) *sitara*;
    (ix) *naqsi*;
    (x) *kora*;
    (xi) *glass bead*;
    (xii) *badla*;
    (xiii) *gizai*.
192. Corrugated paper box.
193. Electronic private automatic branch exchange (E.P.A.B.X.) including spare parts, components and accessories thereof.
194. Cigar or cigarette, other than those manufactured or made in India.
195. Items of goods not specified by name or description, other than those specified in Schedule I or Schedule VIIIA.";

19) in Schedule V,—

(a) the entry in column (2) against serial No. 1 in column (1) shall be omitted;

(b) the entry in column (2) against serial No. 3 in column (1) shall be omitted;

(c) the entry in column (2) against serial No. 4 in column (1) shall be omitted;

(d) the entry in column (2) against serial No. 5 in column (1) shall be omitted;

(e) the entry in column (2) against serial No. 6 in column (1) shall be omitted;

(f) the entry in column (2) against serial No. 7 in column (1) shall be omitted;

(g) the entry in column (2) against serial No. 8 in column (1) shall be omitted;

(h) the entry in column (2) against serial No. 9 in column (1) shall be omitted;

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(i) the entry in column (2) against serial No. 10 in column (1) shall be omitted;

(j) the entry in column (2) against serial No. 11 in column (1) shall be omitted;

(k) the entry in column (2) against serial No. 12 in column (1) shall be omitted;

(20) in Schedule VI,—

(a) the entry in column (2) against serial No. 2 in column (1) shall be omitted;

(b) the entry in column (2) against serial No. 3 in column (1) shall be omitted;

(c) the entry in column (2) against serial No. 4 in column (1) shall be omitted;

(d) the entry in column (2) against serial No. 5 in column (1) shall be omitted;

(e) the entry in column (2) against serial No. 6 in column (1) shall be omitted;

(f) the entry in column (2) against serial No. 7 in column (1) shall be omitted;

(g) the entry in column (2) against serial No. 8 in column (1) shall be omitted;

(h) the entry in column (2) against serial No. 9 in column (1) shall be omitted;

(i) the entry in column (2) against serial No. 10 in column (1) shall be omitted;

(j) the entry in column (2) against serial No. 11 in column (1) shall be omitted;

(k) the entry in column (2) against serial No. 12 in column (1) shall be omitted;

(l) the entry in column (2) against serial No. 13 in column (1) shall be omitted;

(m) the entry in column (2) against serial No. 14 in column (1) shall be omitted;

(n) the entry in column (2) against serial No. 15 in column (1) shall be omitted;

(o) the entry in column (2) against serial No. 16 in column (1) shall be omitted;

(p) the entry in column (2) against serial No. 17 in column (1) shall be omitted;

(q) the entry in column (2) against serial No. 18 in column (1) shall be omitted;

(21) in Schedule VII,—

(a) the entry in column (2) against serial No. 1 in column (1) shall be omitted;

(b) the entry in column (2) against serial No. 4 in column (1) shall be omitted;

(c) the entry in column (2) against serial No. 5 in column (1) shall be omitted;

The West Bengal Finance Act, 1999.

(Section 11.)

(d) the entry in column (2) against serial No. 8 in column (1) shall be omitted;

(e) the entry in column (2) against serial No. 9 in column (1) shall be omitted;

(f) the entry in column (2) against serial No. 10 in column (1) shall be omitted;

(22) in Schedule VIII,—

(a) the entries in column (2) and column (3) against serial No. 1 in column (1) shall be omitted;

(b) the entries in column (2) and column (3) against serial No. 2 in column (1) shall be omitted;

(c) the entries in column (2) and column (3) against serial No. 3 in column (1) shall be omitted;

(d) the entries in column (2) and column (3) against serial No. 4 in column (1) shall be omitted;

(e) the entries in column (2) and column (3) against serial No. 5 in column (1) shall be omitted;

(f) the entries in column (2) and column (3) against serial No. 6 in column (1) shall be omitted;

(g) the entries in column (2) and column (3) against serial No. 9 in column (1) shall be omitted;

(h) the entries in column (2) and column (3) against serial No. 10 in column (1) shall be omitted;

(i) the entries in column (2) and column (3) against serial No. 11 in column (1) shall be omitted;

(j) the entries in column (2) and column (3) against serial No. 12 in column (1) shall be omitted;

(k) the entries in column (2) and column (3) against serial No. 13 in column (1) shall be omitted;

(l) the entries in column (2) and column (3) against serial No. 14 in column (1) shall be omitted;

(m) the entries in column (2) and column (3) against serial No. 15 in column (1) shall be omitted;

(n) the entries in column (2) and column (3) against serial No. 16 in column (1) shall be omitted;

(o) the entries in column (2) and column (3) against serial No. 19 in column (1) shall be omitted;

(p) the entries in column (2) and column (3) against serial No. 20 in column (1) shall be omitted;

(q) the entries in column (2) and column (3) against serial No. 21 in column (1) shall be omitted;

(r) the entries in column (2) and column (3) against serial No. 22 in column (1) shall be omitted;

The West Bengal Finance Act, 1999.

(Section 11.)

(23) for Schedule VIIIA, the following Schedule shall be substituted:—

"SCHEDULE VIIIA

[*See* section 17(1)(gg) and section 17(2A).]

Goods on sale of which tax is leviable at the rate fixed in column (3), or in column (4) when provisions of section 17(2A) apply, against the corresponding entry of such goods in column (2), of this Schedule

Sl. No.	Description of goods	Rate of tax (*per centum*) [*See* section 17(1)(gg)]		Rate of tax (*per centum*) [*See* section 17(2A)]
(1)	(2)	(3)		(4)
		(a) When sold to registered dealers	(b) When sold to others	
1.	Clocks, time-pieces and watches of all types and parts thereof and watch-straps.	Two	Seven	Five
2.	Furniture, almirahs, and safes, made wholly or principally of aluminium, stainless steel, iron or steel.	Two	Twelve	Ten
3.	Marble, granite, black stone, cudappa stone, Kota stone and any other natural stone, and articles (including tiles) made thereof.	Two	Twelve	Ten
4.	Electric fan, exhaust fan and air circulator.	Two	Ten	Eight
5.	Electric bulbs, that is to say, general lighting system (G.L.S.) lamps.	Two	Seven	Five
6.	Video cassette tape, audio cassette tape.	Two	Twelve	Ten
7.	Electrical appliances, that is to say,— (i) electric calling bell; (ii) lamp shade; (iii) electric wire, cable, holder, switch, switch box, switch board, meter-board, socket, fuse, plug, circuit-breaker, batten, and power supply indicator.	Two	Twelve	Ten
8.	Footwears of all descriptions including *hawai chappals*, *chappals* and *sandals* made of plastic.	Two	Five	Three
9.	Jute goods, except those specified in any other Schedule.	Zero	Two	Two

The West Bengal Finance Act, 1999.

(Section 11.)

Sl. No.	Description of goods	Rate of tax (*per centum*) [*See* section 17(1)(gg)]		Rate of tax (*per centum*) [*See* section 17(2A)]
(1)	(2)	(3)		(4)
		(a) When sold to registered dealers	(b) When sold to others	
10.	Fancy leather goods, that is to say, brief-case, attache case, ornamented vanity bag and hand bag made of leather.	Two	Fifteen	Twelve
11.	Hardware goods.	Two	Twelve	Ten
12.	Readymade garments (other than hosiery goods made exclusively of cotton and garments made of *Khaddar* or *Khadi*) including necktie, bow and collar but excluding those specified in any other Schedule.	Two	Three	One
13.	Tea.	One	Four	Three
14.	Sanitary wares and sanitary fittings excluding those made of plastic or other synthetic substances.	Two	Fifteen	Twelve
15.	Cast iron casting.	Two	Seven	Five
16.	Food made from soyabean, commonly known as soya food.	Two	Seven	Five
17.	Vegetable (green, dried, dehydrated or preserved), when sold in a sealed container.	Two	Seven	Five
18.	Bricks.	Two	Ten	Eight
19.	Boulder, ballast and stone-chips.	Two	Twelve	Ten
20.	Sand.	Two	Twelve	Ten.";

(24) in Schedule IX,—

(a) the entry in column (2) against serial No. 2 in column (1) shall be omitted;

(b) the entry in column (2) against serial No. 3 in column (1) shall be omitted;

(c) the entry in column (2) against serial No. 5 in column (1) shall be omitted;

(d) the entry in column (2) against serial No. 7 in column (1) shall be omitted;

(e) the entry in column (2) against serial No. 8 in column (1) shall be omitted;

(f) the entry in column (2) against serial No. 10 in column (1) shall be omitted.

The West Bengal Finance Act, 1999.

(Section 12.)

Amendment of West Ben Act XIX of 1996

12. In the West Bengal Building Tax Act, 1996, in section 17, for the words "or from the date of commencement of this Act,", the words "or within three years from the date of commencement of this Act," shall be substituted and shall be deemed to have been substituted with effect from the 22nd day of January, 1997.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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CAITRA 11] THURSDAY, APRIL 1, 1999 [SAKA 1921

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 949-F.T. Calcutta, the 1st April, 1999.

NOTIFICATION

In exercise of the power conferred by sub-section (2) of section 18 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), the Governor is pleased hereby to make the following amendment in this department notification No. 1134-F.T., dated the 25th April, 1997 (hereinafter referred to as the said notification):—

Amendment

In the said notification, in the TABLE, in column (1), after the word and figures "Schedule IV", *insert* the words, figures and brackets "(excluding the goods specified in serial No. 181)".

2. This notification shall come into force with effect from the 1st day of April, 1999.

By order of the Governor,
N. BARMAN ROY,
Officer-on-Spl. Duty & ex officio
Dy. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
Taxation

No. 948-F.T. Calcutta, the 1st April, 1999.

NOTIFICATION

WHEREAS the Governor is satisfied that it is necessary so to do in the public interest;

NOW, THEREFORE, in exercise of the power conferred by clause (a) of sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the Governor is pleased hereby to direct that with effect from the first day of April, 1999, the tax payable under the said Act on sales, in the course of inter-State trade or commerce, by a dealer having his place of business in West Bengal from such place of business, of (i) coir mattress with or without foam and (ii) acrylic fibre, shall be calculated at the rate of one *per cent.* on the turnover of such sales of such dealer.

By order of the Governor,
N. BARMAN ROY,
Officer-on-Spl. Duty & ex officio
Dy. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
Taxation

No. 947-F.T. Calcutta, the 1st April, 1999.

NOTIFICATION

In exercise of the power conferred by section 4 of the West Bengal Luxury Tax Act, 1994 (West Ben. Act XV of 1994), the Governor is pleased hereby to make the following amendment in this department notification No. 1060-F.T., dated the 20th April, 1994, as subsequently amended (hereinafter referred to as the said notification):—

Amendment

In the said notification, in the Table, after item No. 17 and the entry relating thereto in column (1) and column (2), *insert* the following item Nos. and entries in column (1) and column (2) respectively:—

"18. Motor car priced at Rs. 6 lakhs and above.	Five.
19. Home theatre equipment priced at Rs. 20,000 and above.	Five.
20. Music system priced at Rs. 20,000 and above.	Five.
21. Video camera priced at Rs. 20,000 and above.	Five.".

2. This notification shall come into force with effect from the 1st day of April, 1999.

By order of the Governor,
N. BARMAN ROY,
Officer-on-Spl. Duty & ex officio
Dy. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 946-F.T. Calcutta, the 1st April, 1999.

NOTIFICATION

In exercise of the power conferred by sub-section (1) of section 18 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), the Governor is pleased hereby to make the following amendments in this department notification No. 1109-F.T., dated the 20th April, 1995, as subsequently amended (hereinafter referred to as the said notification):—

Amendments

In the said notification, in the Table, in Part A,—

(1) in the entry in column (2) in item (a) against serial No. 3 in column (1), for the words "but excluding aluminium pipes", *substitute* the words "including aluminium scraps, but excluding aluminium pipes";

(2) in the entry in column (3) against serial No. 7 in column (1), for the word "Twelve", *substitute* the word "Ten";

(3) in the entry in column (2) against serial No. 14 in column (1), after the word "Chassis", *insert* the words "or bodies";

(4) in the entry in column (2) against serial No. 19 in column (1), for the words "manufactured from porcelain, glazed earthenware, glass.", *substitute* the words ", except those specified elsewhere in this Schedule or in any other Schedule.";

(5) for the entries in column (2) against serial No. 20 in column (1), *substitute* the following entries:—

'Cured and frozen meat, fish, prawn, lobster, shrimp, and crab, when sold in sealed container including sealed polythene jar, pouch or packet.

Explanation.—For the purpose of this entry, the expression "meat" shall include flesh of birds like chicken, fowl, or duck.';

(6) after serial No. 21 in column (1) and the entries relating thereto in column (2) and column (3), *insert* the following serial No. in column (1) and entries relating thereto in column (2) and column (3) respectively:—

"21A. Disposable hypodermic syringe, disposable hypodermic needle, disposable perfusion set, scalp vein needle set, cadgut and suture.	Five";

(7) for serial No. 24 in column (1) and the entries relating thereto in column (2) and column (3), *substitute* the following serial No. in column (1) and entries relating thereto in column (2) and column (3) respectively:—

"24. Drugs and medicines except those specified elsewhere in this Schedule or in any other Schedule—

(i) cream, paste or ointment containing medicinal substance, sold under various trade names or descriptions, such as Boroline, Boroplus, Boro-calendula, Borosoft, Himani Gold Cream, Vicco Turmeric Cream, Soft Skinobit, or under any other name or description whatsoever of like nature;	Ten
(ii) body powder containing medicinal substance, sold under various trade names or descriptions, such as Nycil, Shower to Shower, or under any other name or description whatsoever of like nature;	Seventeen
(iii) surgical dressings;	Five
(iv) drugs and medicines other than those specified in item (i), item (ii) or item (iii), including cream, paste, powder or ointment, sold under various trade names such as Burnol, Neosporin, Nebasulf, Silverex, Wokadine, Dettol, or under any other name or description whatsoever of like nature.	Five";

(8) after serial No. 63 in column (1) and the entries relating thereto in column (2) and column (3), *insert* the following serial No. in column (1) and entries relating thereto in column (2) and column (3) respectively:—

"63A. Refrigerant in any form.	Fifteen";

(9) in the entry in column (3) against serial No. 64 in column (1), for the word "Fifteen", *substitute* the word "Twelve";

(10) in the entry in column (3) against serial No. 65 in column (1), for the word "Seven", *substitute* the word "Four";

(11) for the entries in column (2) against serial No. 69 in column (1), *substitute* the following entries:—

"Spices of all varieties,—

(a) in whole form;

(b) in broken, ground, powdered, or any other form (other than whole form) or of any description whatsoever;

(c) combination of broken, ground, powdered, or any other form or description, of two or more varieties of spices, with or without any other substance.

Explanation.—For the purposes of this entry, the whole form of a spice, or the broken, ground, powdered or any other form of such spice, or any combination of such spice and any other spice, in any form, shall each be treated as a different commodity.";

(12) after serial No. 70 in column (1) and the entries relating thereto in column (2) and column (3), *insert* the following serial No. in column (1) and entries relating thereto in column (2) and column (3) respectively:—

"70A. Sugar, other than sugar manufactured or made in India as specified against serial No. 79 of Schedule I.	Four";

(13) for the entry in column (2) against serial No. 71 in column (1), *substitute* the following entries:—

"Electronic music system including components and parts of such system, such as, amplifier, graphic equaliser, synthesiser, tuner, tape deck, record player, record changer, compact disc player or speaker, except those specified elsewhere in this Schedule.";

(14) in the entry in column (3) against serial No. 79 in column (1), for the word "Four", *substitute* the word "Five";

(15) *omit* the entries in column (2) and column (3) against serial No. 89 in column (1);

(16) in the entries in column (2) against serial No 90 in column (1), for item (iv) and item (v), *substitute* the following items:—

"(iv) cheese locally known as *cheese* or *paneer*,

(v) cream locally known as *nanee*, and

(vi) margarine.";

(17) for the entries in column (2) against serial No 93 in column (1), *substitute* the following entries:—

"Caustic soda, slack wax and paraffin";

(18) in the entry in column (2) against serial No. 101 in column (1), after the word "jelly", *insert* the word ", sauce";

(19) in the entry in column (3) against serial No 110 in column (1), for the word "Fifteen", *substitute* the word "Seven";

(20) in the entry in column (3) against serial No. 118 in column (1), for the word "Four", *substitute* the word "Twelve";

(21) for the entries in column (2) and column (3) against serial No. 122 in column (1), *substitute* the following entries in column (2) and column (3) respectively:—

"(i) Furniture, door and window—made of plastic or any other synthetic substance	Twelve
(ii) Water tank and sheet—made of plastic or any other synthetic substance.	Seven";

(22) for the entry in column (2) against serial No 123 in column (1), *substitute* the following entry:—

"Pipe and pipe fittings including casing made of plastic or other synthetic substance";

(23) in the entry in colum (2) against serial No. 128 in column (1), for the words, letters and brackets "made of polyvinyl chloride (P.V.C.), plastic or other synthetic substance.", *substitute* the words "made of plastic, fibre glass or other synthetic substance";

(24) for the entries in column (2) against serial No. 129 in column (1), *substitute* the following entries:—

"Asbestos sheet, asbestos pipe and asbestos roofing material";

(25) after serial No. 129 in column (1) and the entries relating thereto in column (2) and column (3), *insert* the following serial No. in column (1) and entries relating thereto in column (2) and column (3) respectively:—

"129A. Advance licence, and Duty Entitlement Pass Book (D E P B.)—	
(a) where sales are effected upto the 31st day of March, 1999; and	Four
(b) where sales are effected on and from the 1st day of April, 1999.	One";

(26) after serial No. 132 in column (1) and the entries relating thereto in column (2) and column (3), *insert* the following serial Nos. and entries relating thereto in column (2) and column (3) respectively:—

"133. Pure silk cloth.	Four
134. Electronic sales register and calculator.	Five
135. Telephone, cordless telephone, car phone, caller line identification unit, public call office (P.C.O.) monitor, and telephone answering machine.	Twelve

136.	Uninterrupted power supply unit (U.P.S.), back-up system, constant voltage transformer (C.V.T.).	Five
137.	Goods referred to in section 14 of the Central Sales Tax Act, 1956, excluding those specified in this Schedule or in any other Schedule.	Four
138.	Spare parts, accessories and components of— (a) sound transmitting equipment, amplifier and loudspeaker; (b) television set; (c) television monitor; (d) video cassette recorder; (e) video cassette player; (f) radio, transistor radio and radio-gramophone; (g) tape recorder, tape player and dictaphone, but excluding those specified elsewhere in this Schedule or in any other Schedule.	Fifteen
139.	Fur and articles made of fur.	Fifteen
140.	Office machines and apparatuses (including tabulating, duplicating, photocopying, cash registering, cheque writing, accounting, statistical, indexing, card punching and paper shredding machines and apparatuses) and spare parts, accessories and components of all varieties of typewriters, office machines and apparatuses, other than those specified elsewere in this Schedule.	Seven
141.	Articles, including floor and wall tiles, of limestone and dolomite, excluding such articles specified elsewhere in this Schedule or in any other Schedule.	Fifteen
142.	Apparatus for making coffee under pressure, commonly known as espresso.	Fifteen
143.	Cooked food, other than the cooked food specified elsewhere in this Schedule or in any other Schedule served in, or supplied from, any airconditioned— (a) hotel, (b) restaurant, (c) refreshment room, (d) club, or (e) eating house.	Fifteen
144.	Toys of all varieties including video game, electronic game and electronic game kit, but excluding those specified in any other Schedule.	Ten
145.	Lift, whether operated by electricity or steam, accessories and components thereof.	Fifteen
146.	Plant and machinery including spare parts, components and accessories thereof but excluding those specified elsewhere in this Schedule or in any other Schedule.	Seven
147.	Spectacles and parts and components thereof.	Seven
148.	Motor, operated electrically or otherwise, and pump operated with or without motor, including spare parts, components and accessories of such motor and pump.	Seven
149.	Rain coat.	Seven
150.	Tarpaulin and canvas.	Seven
151.	Kerosene stove.	Seven
152.	Lime, Dolomite and Limestone.	Five
153.	Chemicals including naphtha, dyes, hydrogen peroxide, pigments, acid oil and solvent oils, but excluding those specified elsewhere in this Schedule or in any other Schedule.	Five
154.	Bamboo and cane.	Five
155.	Gymnasium apparatus and sports goods except those specified in any other Schedule.	Five

156.	Torch.	Five
157.	Rubberised sheller of capacity upto one metric ton per hour.	Five
158.	Playing cards.	Five
159.	Electronic components, such as diode, transistor, resistor, integrated circuit, microprocessor chips, thermistors, capacitor, printed circuit board, but excluding those specified elsewhere in this Schedule or in any other Schedule.	Five
160.	Resin.	Five
161.	Non-ferrous metal in all its forms, such as, ingots, bars, rods and slabs, including alloys and scraps thereof, but excluding those specified elsewhere in this Schedule.	Five
162.	Wooden furniture.	Seven
163.	Articles made of coir, except those specified in this Schedule or in any other Schedule.	Four
164.	Jute carpet.	Four
165.	Export-import (EXIM) scrip, Replenishment licence and Special import licence.	One
166.	Gas mantle.	Three
167.	Mustard oil, rape oil and mixture of mustard oil and rape oil.	Two
168.	Rice.	Two
169.	Wheat.	Two
170.	Hosiery goods (other than hosiery goods made exclusively of cotton and woollen hosiery goods).	Three
171.	Precious stones including pearls—real, artificial or cultured.	Two
172.	Gold and silver ornaments, whether set with stone or other materials or not, including gold and silver filigree and other gold and silver articles.	One
173.	Spare parts, accessories and components of— (a) motor car, motor scooter, moped, motorised cycle-rickshaw, motor cycle, motor cycle combination of any kind, motorette and any other kind of motor vehicle, (b) tractor, (c) buldozer, scrapper, excavator, wheel loader and pipe-layer, (d) power tiller, (e) heavy earth-moving machinery, but excluding bearings, tyres and tubes, and flaps of tyres and tubes.	Eight
174.	Bearing.	Five
175.	Umbrella and spare parts and components thereof.	Three
176.	Micro-cellular sheet and banawar sheet.	Three
177.	Bi-cycles and spare parts, accessories and components thereof.	Three
178.	Spare parts, accessories and components of cycle-rickshaw, excluding those specified in this Schedule.	Three
179.	Printed materials including diaries and calendars.	Seven
180.	Arms of all types including rifles, revolvers and pistols, and ammunition for the same.	Twenty
181.	Foreign liquor, whether made in India or not, including brandy, whisky, vodka, gin, rum, liqueur, cordials, bitters, and wines, or a mixture containing any of these, as also beer, ale, porter, cider, perry and other similar potable fermented liquors.	Thirty

182.	Photographic and other cameras and enlargers, and spare parts, accessories and components thereof; lenses, paper and cloth, and other parts and accessories required for use therewith.	Twelve
183.	Belting.	Twelve
184.	Stainless steel wares.	Twelve
185.	Medical diagnostic equipments, such as, X-ray machine, electro cardiograph (E.C.G.) machine, ultra sonographic machine, stethoscope, and blood pressure measuring instrument.	Five
186.	Scientific instruments like optical instruments, electrical instruments, scientific balance, accoustic instruments, and mechanical instruments.	Twelve
187.	Paste of onion, ginger or garlic and similar other pastes and combination thereof, including curry paste, when sold in sealed container.	Seven
188.	Mustard seed and rape seed.	Two
189.	Acrylic fibre.	Two
190.	Aluminium caps used in sealing bottles.	Four
191.	Embroidery or *zari* articles, that is to say,—	Seven
	(i) *imi;*	
	(ii) *zari;*	
	(iii) *kasab;*	
	(iv) *salma;*	
	(v) *dabka;*	
	(vi) *chumki;*	
	(vii) *gota;*	
	(viii) *sitara;*	
	(ix) *naqsi;*	
	(x) *kora;*	
	(xi) *glass bead;*	
	(xii) *badla;*	
	(xiii) *gizai.*	
192.	Corrugated paper box.	Seven
193.	Electronic private automatic branch exchange (E.P.A.B.X.) including spare parts, components and accessories thereof.	Five
194.	Cigar or cigarette, other than those manufactured or made in India.	Fifteen
195.	Items of goods not specified by name or description, other than those specified in Schedule I or Schedule VIIIA.	Twelve.".

2. Clause (6), clause (8), and clause (12) of this notification shall come into force and shall be deemed to have come into force on the 1st day of May, 1995, clause (25) of this notification shall come into force and shall be deemed to have come into force on the 1st day of April, 1998, and the remaining clauses of this notification shall come into force on the 1st day of April, 1999.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio
Dy. Secy. to the Govt. of West Bengal.

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CAITRA 11] THURSDAY, APRIL 1, 1999 [SAKA 1921

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
Taxation

No 945-F.T. Calcutta, the 1st April, 1999.

NOTIFICATION

In exercise of the power conferred by sub-section (2) of section 1 of the West Bengal Finance Act, 1999 (West Ben. Act III of 1999) (hereinafter referred to as the said Act), the Governor is pleased hereby to appoint the 1st day of April, 1999, as the date on which section 1 and the remaining provisions of the said Act, other than the provisions in respect of which the said Act provides otherwise, shall come into force.

By order of the Governor,
N. BARMAN ROY,
Officer-on-Spl. Duty & ex officio
Dy. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
Taxation

No. 943-F.T. Calcutta, the 1st April, 1999.

NOTIFICATION

WHEREAS the Governor is satisfied that it is necessary so to do in the public interest;

NOW, THEREFORE, in exercise of the power conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the Governor is pleased hereby to make the following amendment in this department notification No. 3579-F.T., dated the 27th September, 1982, as subsequently amended (hereinafter referred to as the said notification):—

Amendment

In the said notification,for the words and figures last day of March, 1999,", *substitute* the words and figures "last day of March, 2000,".

By order of the Governor,
N. BARMAN ROY,
Officer-on-Spl. Duty & ex officio
Dy. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
Taxation

No. 942-F.T. Calcutta, the 1st April, 1999.

NOTIFICATION

WHEREAS the Governor is satisfied that it is necessary so to do in the public interest;

NOW, THEREFORE, in exercise of the power conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the Governor is pleased hereby to make the following amendment in this department notification No. 3578-F.T., dated the 27th September, 1982, as subsequently amended (hereinafter referred to as the said notification):—

Amendment

In the said notification, in the entry against serial No. (3), for the words and figures "last day of March, 1999,", *substitute* the words and figures "last day of March, 2000,".

By order of the Governor,
N. BARMAN ROY,
Officer-on-Spl. Duty & ex officio
Dy. Secy. to the Govt. of West Bengal.

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 941-F.T. Calcutta, the 1st April, 1999.

NOTIFICATION

It is hereby notified for general information that the Governor has been pleased to declare that the existing West Bengal South Unit-I of the Profession Tax Wing of the Directorate of Commercial Taxes, West Bengal, as shown in column (2) of the Schedule below shall be divided, with effect from the 1st day of April 1999, into two separate units as shown in column (3) with jurisdiction and headquarters as noted against each in column (4) and column (5) respectively of the said Schedule.

THE SCHEDULE

Sl. No.	Name of the existing Unit with the headquarters	Name of Sub-divided Units	Jurisdiction	Headquarters
(1)	(2)	(3)	(4)	(5)
1.	West Bengal South Unit-I, Headquarters: Durgapur.	1. (a) West Bengal South Unit-I.	1. (a) Durgapur Sub-division of the district of Burdwan.	1. (a) Durgapur.
		(b) West Bengal South Unit-VIII.	(b) Sub-divisions of Kalna, Katwa and Burdwan Sadar of the district of Burdwan.	(b) Burdwan.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty & ex officio
Dy. Secy. to the Govt. of West Bengal.

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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 779-L.—5th April, 1999.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act IV of 1999

THE WEST BENGAL SALES TAX (SETTLEMENT OF DISPUTE) ACT, 1999.

[*Passed by the West Bengal Legislature.*]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary,* of the 5th April, 1999.]

An Act to provide for expeditious enforcement of payment of arrear tax, penalty or interest in dispute under the sales tax laws in West Bengal by way of settlement of such dispute.

WHEREAS it is expedient to provide for enforcement of payment of, and settlement of dispute relating to, arrear tax, penalty or interest under the West Bengal Sales Tax Act, 1994, and other laws referred to in sub-section (1) of section 106 of that Act, and for enforcement of payment of, and settlement of dispute relating to, arrear tax or penalty under the Central Sales Tax Act, 1956; West Ben. Act XLIX of 1994. 74 of 1956.

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the West Bengal Sales Tax (Settlement of Dispute) Act, 1999.

(2) It extends to the whole of West Bengal.

The West Bengal Sales Tax (Settlement of Dispute) Act, 1999.

(Sections 2-4.)

(3) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Definitions.

2. (1) In this Act, unless the context otherwise requires,—

(a) "arrear tax, penalty or interest in dispute" means,—

(i) tax, by whatever name called, payable by an assessee upon assessment under the relevant Act, or,

(ii) penalty imposed upon an assessee for default in furnishing return in accordance with the provisions of the relevant Act, or,

(iii) interest payable by an assessee under the relevant Act,—

(A) as determined for delayed payment or non-payment of tax before assessment; or

(B) as accrued in respect of non-payment of tax or short payment of tax after assessment,

which, as the case may be, is in dispute in any appeal or revision pending before the appellate authority or revisional authority on the 31st day of December, 1998, under the relevant Act.

Explanation.—For the purposes of this Act, the interest referred to in item (B) of sub-clause (iii) shall be deemed to be an arrear interest in dispute;

(b) "applicant" means a "dealer", an "occupier of a jute mill" or a "shipper of jute" as defined in the relevant Act, and includes legal heir, successor, assignee or nominee of such dealer, occupier of a jute mill or a shipper of jute where the business of such dealer, occupier of a jute mill or shipper of jute has ceased to exist or has been discontinued prior to the date of coming into force of this Act, but does not include such dealer, occupier of a jute mill or shipper of jute, if any proceeding for prosecution has been instituted against him for any offence punishable under any of the provisions of the relevant Act;

(c) "designated authority" means the authority appointed under section 3;

(d) "prescribed" means prescribed by rules made under this Act;

(e) "relevant Act" means—

(i) the West Bengal Sales Tax Act, 1994, West Ben Act XLIX of 1994

(ii) any of the Acts referred to in sub-section (1) of section 106 of the West Bengal Sales Tax Act, 1994, or

(iii) the Central Sales Tax Act, 1956, 74 of 1956.

and includes the rules made, or notifications issued, under the Acts referred to in sub-clause (i), sub-clause (ii) or sub-clause (iii).

(2) Unless there is anything repugnant in the subject or context, all expressions used in this Act, which are not defined, but defined in the relevant Act, or used in the relevant Act, shall have the same meaning as in the relevant Act.

Designated authority

3. For carrying out the purposes of this Act, the State Government may, by notification published in the *Official Gazette*, appoint one or more authorities referred to in section 3, section 4 or section 5 of the West Bengal Sales Tax Act, 1994, to be the designated authority, and such authority shall exercise jurisdiction over such area or areas as the State Government may specify in the notification.

Eligibility for settlement

4. (1) Subject to the other provisions of this Act, an applicant shall be eligible to make an application for settlement of arrear tax, penalty or interest in dispute in respect of any period for which an assessment has been made under the relevant Act and an appeal or revision relating thereto is pending on the 31st day of December, 1998, before any appellate authority or revisional authority, as the case may be.

(2) Notwithstanding anything contained in sub-section (1), an applicant shall not be eligible to make an application for settlement of arrear tax, penalty or interest in respect of any period under the relevant Act for which the appeal or revision has been finally heard by the appellate authority or the revisional authority, as the case may be.

Explanation.—For the purposes of this sub-section, no appeal or revision shall be deemed to have been heard only by reason of any stay order having been passed by any appellate or revisional authority in connection with such appeal or revision.

The West Bengal Sales Tax (Settlement of Dispute) Act, 1999.

(Sections 5-7.)

Application by the applicant.

5. (1) An application for the purpose of section 4 shall be made to the designated authority by an applicant in such form, and in such manner, as may be prescribed, on or before the 30th day of September, 1999, or by such later date as the State Government may, by notification in the *Official Gazette*, specify from time to time.

(2) A separate application shall be made by an applicant for different periods under each of the relevant Acts.

(3) The applicant shall send a copy of the application made under sub-section (1) to the appellate authority or the revisional authority before whom the appeal or revision, as the case may be, is pending, within seven days from the date of making such application before the designated authority.

Determination of amount payable by the applicant

6. (1) The designated authority shall, ordinarily within sixty days from the date of receipt of an application referred to in section 5, verify the correctness of the particulars furnished in such application with reference to the connected records available with the assessing authority, appellate authority or any other authority with whom such records may be available, as the case may be.

(2) Where the designated authority is satisfied about the correctness of the particulars set forth in the application made by an applicant, he shall determine, by an order in writing, the amount payable by the applicant for the purpose of settlement of arrear tax, penalty or interest in dispute at the rate specified in section 7:

Provided that while determining the amount payable by the applicant for the purpose of settlement of arrear tax, penalty or interest, the designated authority shall take into account any amount of arrear tax, penalty or interest in dispute, paid by the applicant before making an application under section 5 and deduct the amount so paid by him from the amount determined as payable by the applicant under this sub-section:

Provided further that the amount payable by an applicant as determined under this sub-section shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee, then, if such part is fifty paise or more, it shall be rounded off to the nearest rupee, and if such part is less than fifty paise, it shall be ignored.

(3) After the amount payable by an applicant is determined under sub-section (2), the designated authority shall, subject to such conditions and restrictions (including payment by instalments) as may be prescribed, require the applicant, by a notice in such form as may be prescribed, to pay the amount so determined under sub-section (2) within thirty days from the date of receipt of such notice by the applicant or within such further time as may be prescribed:

Provided that no notice shall be issued by the designated authority where the application made by an applicant relates only to an arrear penalty in dispute.

(4) The amount required to be paid in terms of the notice issued under sub-section (3) shall be paid into the Reserve Bank of India or any appropriate Government Treasury in such manner as is specified in the relevant Act.

(5) A copy of duly receipted challan showing payment of the amount specified in the notice issued under sub-section (3) shall be furnished to the designated authority by the applicant within fifteen days, or within such further time as the designated authority may allow, of making payment in accordance with the provisions of sub-section (4).

Rate applicable in determining the amount payable

7. (1) The amount payable by an applicant for settlement of dispute under this Act shall be determined under sub-section (2) of section 6—

(a) where the dispute relates to any arrear tax in dispute, at the rate of thirty-three *per centum* of the arrear tax in dispute; or

(b) where the dispute relates to any arrear interest in dispute, at the rate of five *per centum* of the arrear tax in dispute for the period to which such interest relates, or the amount of the arrear interest in dispute, whichever is less.

(2) The arrear penalty in dispute shall be waived.

The West Bengal Sales Tax (Settlement of Dispute) Act, 1999.

(Sections 8-12.)

Settlement of dispute and issue of certificate of settlement

8. (1) The designated authority, on being satisfied about the payment of the amount which the applicant is required to pay by virtue of the notice under sub-section (3) of section 6, shall settle the dispute in respect of which an application has been made under sub-section (1) of section 5 and issue a certificate of settlement for such dispute, in such form as may be prescribed, to the applicant, ordinarily within thirty days of receipt of the copy of duly receipted challan in support of payment made by the applicant and thereupon, such applicant shall be discharged from his liability to make payment of the balance amount of such arrear tax, penalty or interest in dispute:

Provided that where no payment is required to be made by an applicant and no notice is issued to him under the proviso to sub-section (3) of section 6, the designated authority shall settle the dispute and issue a certificate of settlement for such dispute to such applicant:

Provided further that a certificate of settlement shall be issued by the designated authority separately in respect of every application made under section 5.

(2) The designated authority, for reasons to be recorded in writing, may refuse to settle a dispute, or rectify or amend a certificate of settlement issued under sub-section (1):

Provided that no order adversely affecting the applicant shall be passed without allowing the applicant a reasonable opportunity of being heard.

Bar on re-opening of settled cases

9. A certificate of settlement issued under sub-section (1) of section 8 shall be conclusive as to the dispute to which it relates, and no matter covered by such certificate of settlement shall be re-opened in any proceeding of review or revision, or in any other proceeding, under the relevant Act.

Withdrawal of appeal and revision

10. Notwithstanding anything to the contrary contained in any provision in the relevant Act, the appeal or revision for any period pending before the appellate or the revisional authority, as the case may be, in respect of which a certificate of settlement is issued under sub-section (1) of section 8, shall be deemed to have been withdrawn by the applicant from the date of making of the application by the applicant under sub-section (1) of section 5.

Appellate and revisional authority not to proceed in certain cases

11. No appellate authority or revisional authority shall proceed to decide any appeal or revision under the relevant Act relating to any period in respect of which an application has been made by an applicant under section 5:

Provided that such authority shall proceed to decide such appeal or revision for such period in accordance with the provisions of the relevant Act, if a certificate of settlement referred to in sub-section (1) of section 8 is refused to the applicant by an order passed by the designated authority in writing under sub-section (2) of section 8.

Revocation of certificate of settlement

12. (1) Notwithstanding anything contained in section 9 or section 10, where it appears to the designated authority that an applicant has obtained the benefit of settlement under this Act by suppressing any material information or particulars or by furnishing any incorrect or false information or particulars, such designated authority may, for reasons to be recorded in writing and after giving the applicant a reasonable opportunity of being heard, revoke the certificate of settlement issued under sub-section (1) of section 8.

The West Bengal Sales Tax (Settlement of Dispute) Act, 1999.

(Sections 13-16.)

(2) If a certificate of settlement is revoked under sub-section (1), the appeal or revision, as the case may be, under the relevant Act, covered by such certificate of settlement, shall, notwithstanding the provision of section 9 or section 10, stand revived or reinstated immediately upon such revocation, and such appeal or revision shall be decided in accordance with the provisions of the relevant Act, as if no settlement of the arrear tax, penalty or interest in dispute in such appeal or revision has ever been made under this Act.

Information to be sent to the authorities under the relevant Act

13. The designated authority shall keep the assessing authority, the appellate authority or the revisional authority, who, for the time being, has jurisdiction over the applicant under the relevant Act, informed, *inter alia*, of—

(a) making of an application by an applicant under section 5;

(b) passing of any order by the designated authority under section 8, or

(c) revocation of any certificate of settlement under section 12,

in such form and manner, and within such time, as may be prescribed.

No refund of amount paid under the Act

14. Any amount paid by an applicant under section 6 shall not be refundable under any circumstances·

Provided that in the case of revocation of a certificate of settlement in accordance with section 12, the amount paid by the applicant under section 6 shall be treated to have been paid under the relevant Act for the period for which the certificate of settlement has been revoked

Power of the State Government to make rules

15. The State Government may, by notification published in the *Official Gazette*, make rules, with prospective or retrospective effect, for carrying out the purposes of this Act, and such rules may provide for all or any of the matters which, under any provision of this Act, is required to be prescribed or to be provided by rules.

Power to remove difficulties

16. If any difficulty arises in giving effect to any of the provisions of this Act, the State Government may, by order, not inconsistent with the provisions of this Act, remove the difficulty·

Provided that no such order shall be made after the expiry of two years from the date of coming into force of this Act

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By order of the Governor,

S MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt of West Bengal

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CAITRA 19] FRIDAY, APRIL 9, 1999 [SAKA 1921

PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 825-L.—9th April, 1999.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act V of 1999

THE WEST BENGAL TAXATION TRIBUNAL (AMENDMENT) ACT, 1999.

[*Passed by the West Bengal Legislature.*]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 9th April, 1999.]

An Act to amend the West Bengal Taxation Tribunal Act, 1987.

WHEREAS it is expedient to amend the West Bengal Taxation Tribunal Act, 1987, for the purposes and in the manner hereinafter appearing; West Ben Act VIII of 1987

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement.

1. (1) This Act may be called the West Bengal Taxation Tribunal (Amendment) Act, 1999.

(2) This section and section 7 shall come into force on the 15th day of December, 1997, and the remaining provisions of this Act shall come into force and shall be deemed to have come into force on the 1st day of May, 1995.

The West Bengal Taxation Tribunal (Amendment) Act, 1999.

(Sections 2-7.)

Amendment of section 5 of West Ben. Act VIII of 1987.

2. In the West Bengal Taxation Tribunal Act, 1987 (hereinafter referred to as the principal Act), in section 5, for the words "The Tribunal, save as expressly provided under any specified State Act and subject to the other provisions of this Act, shall, with effect from such date as may be appointed by the State Government by notification in this behalf,", the words "This Act shall apply to every State Act specified in the Schedule to this Act with effect from the date on which such State Act is so specified, and the Tribunal, save as otherwise expressly provided under such State Act and subject to the other provisions of this Act, shall" shall be substituted.

Amendment of section 6

3. In sub-section (1) of section 6 of the principal Act, for the words "exercise, with effect from such date as may be specified by the State Government by notification in this behalf,", the words "exercise, in respect of a State Act, with effect from the date on which such State Act is specified in the Schedule referred to in section 6," shall be substituted.

Amendment of section 7.

4. In sub-section (2) of section 7 of the principal Act, for the words, figures and brackets "date specified by the State Government under sub-section (1) of section 6,", the words and figure "date on which such State Act is specified in the Schedule referred to in section 5," shall be substituted.

Amendment of section 14

5. In sub-section (2) of section 14 of the principal Act, for the words, figures and brackets "appeal pending before the High Court on the date specified by the State Government under sub-section (1) of section 6,", the words and figure "appeal in relation to any specified State Act pending before the High Court on the date on which such State Act is specified in the Schedule referred to in section 5." shall be substituted.

Amendment of section 15

6. In section 15 of the principal Act,—

(1) in sub-section (1),—

(a) after the word "thereto,", the words "in relation to any specified State Act," shall be inserted;

(b) for the words, figures and brackets "on the date specified by the State Government under sub-section (1) of section 6,", the words and figure "on the date on which such State Act is specified in the Schedule referred to in section 5," shall be substituted;

(2) in the proviso to sub-section (2), for the words, figure and brackets "such date as the State Government may by notification specify under sub-section (1) of that section", the words and figure "the date on which such State Act is specified in the Schedule referred to in section 5" shall be substituted.

Amendment of Schedule.

7. In the Schedule to the principal Act, after the entry "1994 XLIX The West Bengal Sales Tax Act, 1994.", the following entries shall be added:—

"1909	V	The Bengal Excise Act, 1909.
1996	XIX	The West Bengal Building Tax Act, 1996.".

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 1005-F.T. Calcutta, the 9th April, 1999.

CORRIGENDUM

In this department notification No. 691-F.T., dated the 11th March, 1999, published in Part I of the *Calcutta Gazette, Extraordinary,* dated the 11th March, 1999, in paragraph 1, in the third line, for the word and figures "section 98", *read* the word, figures and letter "section 98A".

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex-officio *Dy. Secy. to the Govt. of West Bengal*

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CAITRA 22] MONDAY, APRIL 12, 1999 [SAKA 1921

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 1022-F.T Calcutta, the 12th April, 1999.

NOTIFICATION

In exercise of the power conferred by section 104 of the West Bengal Sales Tax Act, 1994 (West Ben Act XLIX of 1994), the Governor is pleased hereby to make the following amendment in the West Bengal Sales Tax Rules, 1995, as subsequently amended (hereinafter referred to as the said rules):—

Amendment

In the said rules, in the Table below sub-rule (1) of rule 35, after serial No. 14 in column (1) and the entries relating thereto in column (2) and column (3), *insert* the following serial No. in column (1) and entries relating thereto in column (2) and column (3) respectively:—

"15. The Consulate of France in Calcutta. Official use.".

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex-officio *Dy. Secy. to the Govt. of West Bengal.*

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CAITRA 23] TUESDAY, APRIL 13, 1999 [SAKA 1921

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT
Taxation

No 1039-F T Calcutta, the 13th April, 1999.

NOTIFICATION

WHEREAS the Governor is of the opinion that it is necessary so to do with a view to preventing evation of tax in respect of sale or purchase of goods in West Bengal,

NOW, THEREFORE, in exercise of the power conferred by section 75 of the West Bengal Sales Tax Act, 1994 (West Ben Act XLIX of 1994), the Governor is pleased hereby to make the following amendment in this department notification No 1071-F T, dated the 13th April, 1995, as subsequently amended (hereinafter referred to as the said notification).—

Amendment

In the said notification, for serial No 19 and the entry relating thereto under the headings "Name of the place", "Address with Police Station", and "Mouza", *substitute* the following serial No and entries under the headings "Name of the place", "Address with Police Station", and "Mouza" respectively —

"19 Jaigaon	Police Station—Jaigaon Post Office—Jaigaon District—Jalpaiguri	Plot No 185/355 and 189/356 J L No 2 Khatian No. 2 Mouza—Jaigaon.".

This notification shall come into force with effect from the 1st day of May, 1999.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio
Dy. Secy. to the Govt. of West Bengal.

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 1150-F.T. Calcutta, the 26th April, 1999.

NOTIFICATION

In exercise of the power conferred by sub-section (1) of section 25 of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 (West Ben. Act VI of 1979), the Governor is pleased hereby to make the following amendments in the West Bengal State Tax on Professions, Trades, Callings and Employments Rules, 1979, as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules,—

(1) in CHAPTER II,—

(a) in rule 3,—

(i) to sub-rule (1),—

(A) *add* the following proviso:—

"Provided that the Commissioner may, for reasons to be recorded in writing and subject to such conditions as he may stipulate, exempt an employer having more than one place of work in West Bengal within the jurisdiction of different prescribed authorities from making application for separate certificate of registration to such prescribed authorities other than the prescribed authority having jurisdiction over the area where the principal place of work of such employer is situated.";

(B) after the proviso, *insert* the following *Explanation*:—

'*Explanation.*—In this rule, "Commissioner" includes an Additional Commissioner of Profession Tax appointed under sub-section (2) of section 12.';

(ii) after sub-rule (3), *insert* the following sub-rule:—

"(4) Where an employer has been exempted by the Commissioner under the proviso to sub-rule (1) from making application to different prescribed authorities in respect of additional places of work for separate certificate of registration other than the prescribed authority having

jurisdiction over the area where the principal place of work of the employer is situated, such authority shall mention in the certificate of registration issued by him to such employer particulars of all additional places of work of that employer and shall issue to him as many additional copies of such certificate of registration as there are additional places of work.";

(b) in rule 6, in sub-rule (3), for the figures "20", *substitute* the figures "22";

(2) in CHAPTER III, in rule 14, in clause (a) of sub-rule (1A), for the figures, letters and words "1st day of April, 1999,", *substitute* the figures, letters and words "1st day of April, 2002,";

(3) in CHAPTER VI, in rule 18, for sub-rule (2), *substitute* the following sub-rule:—

"(2) With effect from the commencement of the month immediately succeeding the month in which the notice is given, all proceedings in respect of such holder of certificate of registration (registered employer) or any certificate of enrolment (enrolled person) shall stand transferred to the prescribed authority having jurisdiction over the area to which the place of work has been shifted and thereupon, such prescribed authority shall exercise all the powers, and discharge all the functions, pertaining to the determination and recovery of tax and all other matters ancillary thereto in respect of such employer or person.".

2. This notification shall come into force, and shall be deemed to have come into force, on the 1st day of April, 1999.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio
Dy. Secy. to the Govt. of West Bengal.

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No 1151-FT Calcutta, the 26th April, 1999.

NOTIFICATION

In exercise of the power conferred by the proviso to sub-section (1) of section 10 of the West Bengal Sales Tax Act, 1994 (West Ben Act XLIX of 1994), the Governor is pleased hereby to specify the goods mentioned in column (2) against the corresponding serial No in column (1) of the TABLE below, being the goods specified in Schedule IV, in respect of which the provisions of sub-section (1) of the said section shall not apply to a dealer for sale of such goods unless his turnover of sales calculated from the commencement of any year of such goods exceeds the quantum of sales fixed in column (3) against the corresponding entry of such goods in column (2), of the said TABLE at any time within a year for the purpose of application of the provisions of sub-section (1) of the said section

TABLE

Serial No	Name of the goods specified in Schedule IV	Quantum of turnover of sales in a year
(1)	(2)	(3)
1	Cooked food.	Rupees one lakh

2 This notification shall come into force, and shall be deemed to have come into force, on the 1st day of April, 1999.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio
Dy. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 1152-F.T. Calcutta, the 26th April, 1999.

NOTIFICATION

In exercise of the power conferred by the second proviso to sub-section (1) of section 45A of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) (hereinafter referred to as the said Act), the Governor is pleased hereby to specify that the provisions of sub-section (1) of the said section shall not apply to the registered dealers of the following class of business or trade:—

A. Manufacture of bricks, including *jhama* and *brick-bats* (other than fire bricks);

B. Execution of works contract, as defined in clause (42) of section 2 of the said Act.

2. This notification shall come into force, and shall be deemed to have come into force, on the 1st day of April, 1999.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio
Dy. Secy. to the Govt. of West Bengal.

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
Taxation

No. 1165-F.T. Calcutta, the 28th April, 1999.

NOTIFICATION

The Governor is pleased hereby to make the following amendment in this department notification No. 448-F.T., dated the 1st April, 1999, published in Part I of the *Calcutta Gazette, Extraordinary,* dated the 12th February, 1999 (hereinafter referred to as the said notification):—

Amendment

In the said notification, for the figures, letters and words "1st day of March, 1999,", *substitute* the figures, letters and words "16th day of April, 1999,".

By order of the Governor,
N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio
Dy. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 1166-F.T. Calcutta, the 28th April, 1999.

NOTIFICATION

In exercise of the power conferred by sub-section (4) of section 52 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) (hereinafter referred to as the said Act), the Governor is pleased hereby to appoint the officers specified in column (2) of the Table below as the Tax Recovery Officers in respect of the corresponding areas specified in column (3) of the said Table over which they shall exercise jurisdiction for the purposes of section 52, section 53, section 54, section 55 and section 56 of, and the rules in Schedule X to, the said Act.

TABLE

Sl. No.	Name and designation of officers	Areas
(1)	(2)	(3)
1.	Shri Sukharanjan Masid, Assistant Commissioner, Commercial Taxes.	Calcutta as defined in section 2 of the Calcutta Municipal Corporation Act, 1980 (West Ben. Act LIX of 1980) and the districts of North 24-Parganas and South 24-Parganas.
2.	Shri Sunil Kumar Santra, Assistant Commissioner, Commercial Taxes.	Calcutta as defined in section 2 of the Calcutta Municipal Corporation Act, 1980 (West Ben. Act LIX of 1980) and the districts of North 24-Parganas and South 24-Parganas.
3.	Shri Bimal Chandra Jana, Assistant Commissioner, Commercial Taxes.	Calcutta as defined in section 2 of the Calcutta Municipal Corporation Act, 1980 (West Ben. Act LIX of 1980) and the districts of North 24-Parganas and South 24-Parganas.

This notification shall come into force with effect from the 1st day of May, 1999.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio
Dy. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 1260-F.T. Calcutta, the 6th May, 1999.

NOTIFICATION

The following draft of addition to, amendment in, or alteration of, Schedule IV and Schedule VIIIA to the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) (hereinafter referred to as the said Act) which the Governor, in exercise of the power conferred by sub-section (1) of section 25 of the said Act, proposes to make is hereby published, as required by sub-section (1) of the said section, for the information of persons likely to be affected thereby.

2. The draft will be taken into consideration after the expiry of a period of fourteen days from the date of its publication in the *Official Gazette*, and any objection or suggestion in writing with respect thereto, which may be received by the undersigned before the expiry of the said period, shall be considered.

Draft of Amendment or Addition or Alteration

In the said Act,—

(1) in Schedule IV, in PART A,—

(a) in the entry in column (2) against serial No. 14 in column (1), *omit* the words "or bodies";

(b) after serial No. 14 in column (1) and the entry relating thereto in column (2), *insert* the following serial No. in column (1) and entry relating thereto in column (2):—

"14A. Bodies of all types of vehicles referred to in serial No. 79.";

(c) for the entry in column (2) against serial No. 133 in column (1), *substitute* the following entry:—

"Pure silk cloth manufactured or made in India.";

(d) for the entry in column (2) against serial No. 168 in column (1), *substitute* the following entry:—

"Rice and broken particles of rice.";

(e) for the entry in column (2) against serial No. 169 in column (1), *substitute* the following entry:—

"Wheat and broken particles of wheat.";

(f) for the entry in column (2) against serial No. 189 in column (1), *substitute* the following entry:—

"Synthetic fibre, such as, acrylic fibre or polyester fibre.";

(g) after serial No. 194 in column (1) and the entry relating thereto in column (2), *insert* the following serial No. in column (1) and entries relating thereto in column (2):—

"194A. (i) Textile fabrics of all varieties, other than those specified in serial No. 81 of Schedule I;

(ii) Pure silk cloth, other than those specified in serial No. 133 of this Schedule.";

(h) for serial No. 195 in column (1) and the entry relating thereto in column (2), *substitute* the following serial Nos. in column (1) and entries relating thereto in column (2):—

"195. Fire bricks and refractory bricks.

196. Glass bottles.

197. Tools, other than those specified elasewhere in this Schedule or in any other Schedule.

198. Engineering goods, other than those specified elsewhere in this Schedule or in any other Schedule.

199. *Hawai Chappals, Chappals* and *sandals* made of plastic.

200. Minerals, other than those specified elsewhere in this Schedule or in any other Schedule.

201. Feed additives like nutrients, medicines or supplements for cattle or pig.

202. Poultry feed additives like nutrients, medicines or supplements.

203. Components of storage battery.

204. Printing ink.

205. Oil engine, alternator, generator, generating set including spare parts, components and accessories thereof.

206. Items of goods not specified by name or description, other than those specified in Schedule I or Schedule VIIIA.";

(2) in Schedule VIIIA,—

(a) for serial No. 7 in column (1) and the entries relating thereto in column (2), sub-column (a) and sub-column (b) of column (3), and column (4), *substitute* the following serial Nos. in column (1) and entries relating thereto in column (2), sub-column (a) and sub-column (b) of column (3), and column (4) respectively:—

"7. Electrical appliances, that is to say,—

(i) electric calling bell, buzzer and musical bell;

(ii) lamp shade, lamp shade holder including bracket, chandelier;

(iii) electric wire, cable, lamp holder, switch, switch box, switch board, meter-board, socket, fuse, plug, batten and power supply indicator,

but excluding any item separately specified elasewhere in this Schedule or in any other Schedule. Two Twelve Ten

7A. Electrical goods, that is to say,—

(i) winding wires and strips;

(ii) insulating materials, insulator;

(iii) jointing materials;

(iv) circuit breakers;

(v) panel boards, distribution boards including components, accessories and spare parts thereof;

(vi) electrical relays and single phasing preventors;

(vii) heating elements;

(viii) overhead transmission line materials including components, accessories and spare parts thereof. Two Seven Five";

(b) in the entry in column (2) against serial No. 8 in column (1), for the word "including", *substitute* the word "excluding".

2. In this notification, the amendments proposed in—

(i) sub-clause (b) of clause (1) shall come into force, and shall be deemed to have come into force, on the 1st day of May, 1995;

(ii) sub-clause (c), and sub-clause (g), of clause (1) shall come into force on the 1st day of July, 1999; and

(iii) the remaining sub-clauses of clause (1), and clause (2) shall come into force, and shall be deemed to have come into force, on the 1st day of April, 1999.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex-officio *Dy. Secy. to the Govt. of West Bengal.*

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 1261-F.T. Calcutta, the 6th May, 1999.

NOTIFICATION

WHEREAS the Governor is satisfied that it is necessary so to do in the public interest;

NOW, THEREFORE, in exercise of the power conferred by clause (a) of sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the Governor is pleased hereby to make the following amendment in this department notification No. 948-F.T., dated the 1st April, 1999, published in Part I of the *Calcutta Gazette, Extraordinary*, dated the 1st April, 1999 (hereinafter referred to as the said notification):—

Amendment

In the said notification, for the figures, words and brackets "(ii) acrylic fibre,", *substitute* the figures, words and brackets "(ii) synthetic fibre, such as, acrylic fibre or polyester fibre,".

2. This notification shall come into force, and shall be deemed to have come into force, on the 1st day of April, 1999.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex-officio *Dy. Secy. to the Govt. of West Bengal.*

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No 1282-F.T. Calcutta, the 10th May, 1999.

NOTIFICATION

WHEREAS the Governor is satisfied that it is necessary so to do in the public interest,

NOW, THEREFORE, in exercise of the power conferred by clause (a) of sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the Governor is pleased hereby to direct that no tax shall be payable under the said Act in respect of sales, in the course of inter-State trade or commerce, by the Child Relief And You (CRY), having its place of business in West Bengal, from such place of business, of cards and calenders prepared by it.

This notification shall come into force on the 15th day of May, 1999.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex-officio
Dy. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No 1283-F.T. Calcutta, the 10th May, 1999.

NOTIFICATION

In exercise of the power conferred by sub-section (1) of section 18 of the West Bengal Sales Tax Act, 1994 (West Ben Act XLIX of 1994), the Governor is pleased hereby to make the following amendments in this department notification No 1109-F.T., dated the 20th April, 1995, as subsequently amended (hereinafter referred to as the said notification).—

Amendments

In the said notification, in the Table, in Part A,—

(1) in the entry in column (3) against serial No. 100 in column (1), for the word "Twelve", *substitute* the word "Seven";

(2) in the entry in column (3) against serial No 183 in column (1), for the word "Twelve", *substitute* the word "Five",

(3) in the entry in column (3) against serial No 186 in column (1), for the word "Twelve", *substitute* the word "Seven",

(4) in the entry in column (3) against serial No. 188 in column (1), for the word "Two", *substitute* the word "One".

2 This notification shall come into force, and shall be deemed to have come into force, on the 1st day of April, 1999.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex-officio
Dy. Secy. to the Govt. of West Bengal.

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VAISAKHA 21] TUESDAY, MAY 11, 1999 [SAKA 1921

PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 1073-L.—11th May, 1999.—The Governor having been pleased to order, under rule 66 of the Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons which accompanies it, in the *Calcutta Gazette*, the Bill and the Statement of Objects and Reasons are accordingly hereby published for general information:—

Bill No. 6 of 1999

THE WEST BENGAL MOTOR VEHICLES TAX (AMENDMENT) BILL, 1999.

A
BILL

to amend the West Bengal Motor Vehicles Tax Act, 1979.

WHEREAS it is expedient to amend the West Bengal Motor Vehicles Tax Act, 1979, for the purposes and in the manner hereinafter appearing; West Ben Act IX of 1979

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement.

1. (1) This Act may be called the West Bengal Motor Vehicles Tax (Amendment) Act, 1999.

(2) It shall come into force at once.

The West Bengal Motor Vehicles Tax (Amendment) Bill, 1999.

(Clauses 2, 3.)

Amendment of section 2 of West Ben Act IX of 1979

2. In sub-section (1) of section 2 of the West Bengal Motor Vehicles Tax Act, 1979 (hereinafter referred to as the principal Act),—

(1) after clause (1a), the following clause shall be inserted:—

'(2a) "autorickshaw" means a motor vehicle having three wheels constructed or adopted and used to carry not more than three passengers for hire or reward excluding the driver.

Explanation.—For the purposes of this clause, a motor vehicle having three wheels constructed or adopted and used to carry more than three passengers but not more than twelve passengers for hire or reward excluding the driver shall not be treated as autorickshaw. Such motor vehicle shall be regarded as motorcab or maxicab, considering its seating capacity under the Motor Vehicles Act, 1988;'. 59 of 1988.

Amendment of section 4

3. In sub-section (2) of section 4 of the principal Act,—

(1) after clause (b), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 8th day of October, 1990:—

'(c) In the case of a transport vehicle registered in any State other than West Bengal but plying within West Bengal without valid permit and without payment of tax payable in West Bengal under this Act, the duration of such plying shall, notwithstanding anything contained in this section or elsewhere in this Act, be reckoned as a period of seventeen weeks prior to the date of interception, and such transport vehicle shall be liable to pay arrear tax at the rate specified in Part II under the sub-heading "B. Vehicles for carrying passengers plying for hire or reward:" under the heading "Description of Motor Vehicles And Rate of Tax" in the Schedule, for a period of seventeen weeks from the date of every interception of the transport vehicle together with a fine of an equivalent sum.';

(2) after clause (c), the following clauses shall be inserted and shall be deemed to have been inserted with effect from the 11th day of June, 1991:—

'(d) Where a vehicle, not being a transport vehicle, registered outside West Bengal, but kept in West Bengal for a temporary period, is found plying in West Bengal while continuing to have its registration outside West Bengal and without making payment of tax in West Bengal, such vehicle shall be liable to pay tax at the rate specified in Part I under the sub-heading "A. Vehicles for carrying passengers not plying for hire or reward:" under the heading "Description of Motor Vehicles And Rate of Tax" in the Schedule. In such case, tax shall be realised for a period of one year preceding the date of interception of such vehicle together with a fine of an equivalent sum, in addition to realisation of tax for a further period of one year from the date of interception of such vehicle without fine.

(e) If the registered owner of a vehicle, which is registered outside West Bengal and which has been brought to West Bengal, approaches a registering authority in West Bengal for making payment of tax under this Act or for recording change of address or for assignment of new registration mark, such registered owner shall be asked to produce any convincing document regarding the arrival of the vehicle in West Bengal, failing which the duration of the arrival of such vehicle shall, notwithstanding anything contained in this section or elsewhere in this Act, be reckoned as a period of more than one year and, in such case, tax shall be realised in accordance with the provisions of clause (d) together with a fine of an equivalent sum:

The West Bengal Motor Vehicles Tax (Amendment) Bill, 1999.

(Clauses 4, 5.)

Provided that on the production of convincing document regarding the arrival of the vehicle in West Bengal, tax shall be realised from the date of arrival of the vehicle together with such fine as may be required to be paid under this Act.'.

Amendment of section 11A

4. In section 11A of the principal Act, after sub-section (2), the following sub-section shall be inserted:—

"(3) The State Government may, if it thinks it necessary and expedient so to do, exempt, either totally or partially, any motor vehicle from the payment of any fine imposed on such motor vehicle for non-payment of tax under this Act.".

Amendment of Schedule

5. In the Schedule to the principal Act, under the heading "Description of Motor Vehicles And Rate of Tax",—

(1) under the sub-heading "A. Vehicles for carrying passengers not plying for hire or reward:",—

(a) in serial I,—

(i) for the heading "Motor Vehicles other than omnibuses—", the heading "Motor Vehicles including omnibuses—" shall be substituted;

(ii) in clause (1),—

(A) for item (c) and the entries relating thereto, the following item and entries shall be substituted:—

"(c) Motor cars kept for personal use and registered in the name of an individual—

(i) Rs. 240 for unladen weight up to 500 kilograms

(ii) Rs. 360 for unladen weight from 501 to 800 kilograms

(iii) Rs. 420 for unladen weight from 801 to 1000 kilograms

(iv) Rs. 480 for unladen weight from 1001 to 1200 kilograms

(v) Rs. 1,200 for unladen weight from 1201 to 2000 kilograms

(vi) Rs. 1,800 for unladen weight from 2001 to 3000 kilograms

(vii) Rs. 1,800 plus Rs. 120 for every 100 kilograms unladen weight or part thereof, above 3000 kilograms.";

(B) after item (c) and the entries relating thereto, the following items and entries shall be inserted:—

"(d) Motor cars registered in the name of a society, partnership firm, proprietorship firm, or corporate body, whether registered or not, or an educational institution, organisation, or trust (excluding those owned by companies registered under the Companies Act, 1956)— 1 of 1956.

(i) Rs. 200 for unladen weight up to 500 kilograms

(ii) Rs. 300 for unladen weight from 501 to 800 kilograms

(iii) Rs. 350 for unladen weight from 801 to 1000 kilograms

(iv) Rs. 400 for unladen weight from 1001 to 1200 kilograms

The West Bengal Motor Vehicles Tax (Amendment) Bill, 1999.

(Clause 6.)

(v) Rs. 1,000 for unladen weight from 1201 to 2000 kilograms

(vi) Rs. 1,500 for unladen weight from 2001 to 3000 kilograms

(vii) Rs. 1,500 plus Rs. 100 for every 100 kilograms unladen weight or part thereof, above 3000 kilograms.

(c) Omnibus registered as non-transport vehicles with seating capacity for—

(i) not more than 8 including driver	Rs. 1,200
(ii) more than 8 but not more than 20 including driver	Rs. 1,320 for 9 plus Rs. 120 for every additional seat beyond 9 up to 20.
(iii) more than 20 including driver	Rs. 2,560 for 21 plus Rs 120 for every additional seat beyond 21 ";

(b) in serial II, for the heading "Omnibuses including private service vehicles with seating capacity for—", the heading "Omnibuses (other than those registered as non-transport vehicles) including private service vehicles not plying for hire or reward with seating capacity for—" shall be substituted,

(2) under the sub-heading "I. Special tax for different categories of air-conditioned vehicles·", for item (a) and the entries relating thereto, the following item and entries shall be substituted:—

"(a) Non-transport vehicle

(i) Unladen weight up to 1200 kilograms	Rs. 600 per annum
(ii) Unladen weight above 1200 kilograms	Rs 1,200 per annum.".

Saving and validation

6. (1) Anything done or any action taken or purported to have been done or taken under the principal Act as amended by this Act, shall be, and shall be deemed always to have been, as valid and effective as if such thing had been done or such action had been taken under the principal Act as amended by this Act, and accordingly—

(a) any tax or fine levied or realised or purported to have been levied or realised under the principal Act as amended by this Act before the coming into force of this Act, shall be deemed to have been validly levied or realised in accordance with law; and

(b) no suit or other proceeding shall be maintained or continued in any court or before any tribunal or authority for the refund, and no enforcement shall be made by any court, tribunal or authority of any decree or order directing the refund, of any such tax or fine which has been so realised.

(2) The provisions of sub-section (1) shall have effect notwithstanding any judgement, decree or order of any court, tribunal or authority to the contrary.

STATEMENT OF OBJECTS AND REASONS.

The West Bengal Motor Vehicles Tax Act, 1979, was last amended in the year 1992. It has now become necessary and expedient to further amend the said Act for the purposes of—

(1) providing a definition of "autorickshaw";

(2) introducing certain new provisions regarding tax to be paid for the whole year in advance under section 4 of the said Act with retrospective effect;

(3) enhacing the tax by 20% in respect of non-transport vehicles, registered in the names of individuals, in conformity with the policy decision of the State Government as announced by the Minister-in-charge, Finance Department, in his Budget Speech in the year 1998-99;

(4) enhancing the special tax for air-conditioned vehicles; and

(5) introducing certain other provisions regarding exemption from payment of fine under the said Act.

2. The Bill has been framed with the above objects in view.

3. The Bill has no financial implication.

CALCUTTA,
The 7th May, 1999.

SUBHAS CHAKRABORTI,
Member-in-charge.

By order of the Governor,

S. MAITRA,
Spcial Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 1074-L.—11th May, 1999.—The Governor having been pleased to order, under rule 66 of the Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons which accompanies it, in the *Calcutta Gazette*, the Bill and the Statement of Objects and Reasons are accordingly hereby published for general information:—

Bill No. 7 of 1999

THE WEST BENGAL ADDITIONAL TAX AND ONE-TIME TAX ON MOTOR VEHICLES (AMENDMENT) BILL, 1999.

A

BILL

to amend the West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989.

WHEREAS it is expedient to amend the West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989, for the purposes and in the manner hereinafter appearing; West Ben. Act XIX of 1989

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 1999.

(2) It shall come into force at once.

The West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Bill, 1999.

(Clauses 2, 3.)

Amendment of section 2 of West Ben Act XIX of 1989

2. In section 2 of the West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989 (hereinafter referred to as the principal Act),—

(1) after clause (1a), the following clause shall be inserted:—

'(1b) "autorickshaw" means a motor vehicle having three wheels constructed or adopted and used to carry not more than three passengers for hire or reward excluding the driver.

Explanation.—For the purposes of this clause, a motor vehicle having three wheels constucted or adopted and used to carry more than three passengers but not more than twelve passengers for hire or reward excluding the driver shall not be treated as autorickshaw. Such motor vehicle shall be regarded as motorcab or maxicab, considering its seating capacity under the Motor Vehicles Act, 1988;'; 59 of 1988.

(2) for caluse (d), the following clauses shall be substituted:—

'(d) "Express bus" means an omnibus plying under a contract carriage permit or stage carriage permit or special stage carriage permit with a limited or selected number of stages;

(d1) "Limited Service bus" means an omnibus plying under a stage carriage permit and designated as limited service bus by the permit issuing authority;'.

Amendment of section 3

3. In section 3 of the principal Act,—

(1) after sub-section (1), the following sub-section shall be inserted:—

'(1A) A motor vehicle registered as an omnibus, or public service vehicle other than a stage carriage, or otherwise, in respect of which no permit has been granted under the Motor Vehicles Act, 1988, shall be liable to pay additional tax at the rates specified in item (f) of serial 1 under the heading "B. Motor vehicles (for carrying passengers) plying for hire:" in Schedule I to this Act.';

(2) in sub-section (2),—

(a) after clause (b), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 8th day of October, 1990:—

'(c) Where transport vehicles registered in any State other than West Bengal are found to be plying within West Bengal without valid permit or without payment of additional tax payable under this Act, the duration of such plying shall, notwithstanding anything contained in this section or elsewhere in this Act, be reckoned as the duration for a period of seventeen weeks retrospectively from the date of interception and such transport vehicles shall be liable to pay additional tax at the rates specified in item (f) of serial 2 under the heading "B. Motor vehicles (for carrying passengers) plying for hire:" in Schedule I for a period of seventeen weeks retrospectively from the date of every interception of the transport vehicle together with a fine of an equivalent sum.';

(b) after clause (c), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 24th day of October, 1989:—

"(d) Where motor vehicles registered as stage carriages in any State other than West Bengal have been paying only the tax payable under the West Bengal Motor Vehicles Tax Act, 1979, on change of address, and new registration mark has been assigned to such motor vehicles by the registering authority of West Bengal, such motor vehicles shall not be required to pay any additional tax under this Act: West Ben. Act IX of 1979.

The West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Bill, 1999.

(Clause 4.)

Provided that for so long as the registration numbers of such motor vehicles are not changed, such motor vehicles for which additional tax is payable, shall be liable to pay additional tax at the rates specified for such categories of motor vehicles in Schedule I.";

(c) after clause (d), the following clauses shall be inserted and shall be deemed to have been inserted with effect from the 11th day of June, 1991:—

'(e) Where vehicles, not being transport vehicles registered outside West Bengal but kept for any temporary period, are found to be plying in West Bengal without paying the additional tax under this Act while continuing to have their registration outside West Bengal, such vehicles shall be liable to pay the additional tax at the rates specified under the heading "A. Motor vehicles for carrying passengers not plying for hire:" in Schedule I. In every such case, the additional tax shall be realised for a period of one year preceding the date of interception of the vehicle together with a fine of an equivalent sum, in addition to the realisation of such tax for a further period of one year from the date of interception of the vehicle without fine.

(f) If the registered owner of a motor vehicle, which is registered outside West Bengal and which has been brought to West Bengal, approaches a registering authority of West Bengal for making payment of tax under this Act or for recording change of address or for assignment of new registration mark, such owner shall be asked to produce a convincing document regarding arrival of the vehicle in West Bengal, failing which the duration of stay of such motor vehicle after its arrival in West Bengal shall be reckoned as the duration for a period of more than one year and, in such case, additional tax together with fine shall be realised at the rate and in the manner provided in clause (e):

Provided that on submission of any convincing document regarding arrival of the motor vehicle in West Bengal, additional tax shall be realised from the date of arrival of such motor vehicle together with fine at the rate provided in section 23.'.

Insertion of new section 9B

4. After section 9A of the principal Act, the following section shall be inserted:—

"One-time tax, annual tax on motor cars, omnibuses, etc., and special tax.

9B. (1) A one-time tax for a period of five years, in lieu of annual tax leviable under the West Bengal Motor Vechicles Tax Act, 1979, and this Act, shall be leviable on motor cars and omnibuses, not being transport vehicles, as specified in Part I of Schedule IV, registered and used for non-transport purposes only, at the rates specified in the said Schedule.

West Ben. Act IX of 1979.

(2) With effect from the date of coming into force of the West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 1999, the owner of any motor vehicle, being less than ten years old, when applying for first registration or assignment of fresh registration mark or change of address on removal of the motor vehicle from another State, shall pay one-time tax at the rates specified in Part I of Schedule IV for a period of five years, in lieu of annual tax payable under the West Bengal Motor Vehicles Tax Act, 1979, and this Act.

(3) The owner of any motor vehicle, being less than ten years old, which is already registered in West Bengal and the annual tax in respect of which is being paid under the West Bengal Motor Vehicles Tax Act, 1979, and this Act, shall, from the date of commencement of the West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 1999, pay one-time tax for a period of five years,

The West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Bill, 1999.

(Clauses 5-8.)

at the rate specified in Part I of Schedule IV, in lieu of annual tax under the West Bengal Motor Vehicles Tax Act, 1979, and this Act, on the expiry of the period for which the annual tax as aforesaid has been paid: West Ben. Act IX of 1979.

Provided that the owner of any motor vehicle, referred to in this sub-section, may, if he so desires, pay annual tax leviable under the West Bengal Motor Vehicles Tax Act, 1979, and this Act, in lieu of one-time tax, by submitting an application to the Taxing Officer within whose jurisdiction such tax is leviable.

(4) The owner of any motor vehicle of the description referred to in sub-section (2) or sub-section (3), which is more than ten years old, shall pay annual tax, and not one-time tax, under the West Bengal Motor Vehicles Tax Act, 1979, and this Act.

(5) If one-time tax in respect of a motor vehicle has already been paid under sub-section (2) or sub-section (3), and if the said motor vehicle is removed from West Bengal on change of address or on cancellation of registration, the owner of such motor vehicle shall be entitled to claim refund of such tax at the rate specified in Part II of Schedule IV.

(6) The one-time tax payable under sub-section (1), sub-section (2) or sub-section (3) shall be paid for the years for which it is due and the mode of payment shall be such as is laid down in section 10.

(7) The State Government may require the manufacturer or the dealar of motor vehicles to furnish to it the names and addresses of the purchasers of motor vehicles and also the prices at which the motor vehicles have been sold to the purchasers with effect from such date as may be appointed by the State Government by notification published in the *Official Gazette*.

(8) Every owner of a motor vehicle registered under the Motor Vehicles Act, 1988, and every person who owns, or keeps in his possession or under his control, any such motor vehicle, shall, in addition to the one-time tax payable under sub-section (1), sub-section (2), or sub-section (3), pay a special tax at the rate specified in Part I of Schedule IV, if such motor vehicle is air-conditioned.". 59 of 1988.

Amendment of section 10

5. In section 10 of the principal Act, in sub-section (1), after the word and figures "Schedule II", the words and figures "or Schedule III or Schedule IV" shall be inserted.

Amendment of section 21

6. In sub-section (1) of section 21 of the principal Act,—

(1) for clause (a), the following clause shall be substituted:—

"(a) Every person who is entitled to claim refund of additional tax under sub-section (2) of section 8, or one-time tax under sub-section (6) of section 9 or sub-section (3) of section 9A or sub-section (5) of section 9B, shall make such claim in plain paper to the Taxing Officer concerned and such application shall be accompanied by supporting evidence to show that certificate of registration and tax taken were surrendered.";

(2) in the proviso to clause (b), after the words "for the carriage of passengers", the words "for hire or reward or otherwise" shall be inserted.

Insertion of new section 23A.

7. After section 23 of the principal Act, the following section shall be inserted:—

"Exemption 23A. The State Government may, if it considers it necessary or expedient so to do, by order exempt wholly or partly any person from any penalty imposed on him under any provision of this Act for non-payment of additional tax or one-time tax.".

Amendment of Schedule I

8. In Schedule I of the principal Act, under the heading "A. Motor vehicles for carrying passengers not plying for hire:", for serials (1), (2) and (3) and the entries relating thereto in the columns under the heading "Description of motor vehicles" and the corresponding entries in the column under the heading "Annual rate of additional tax", the following serials and entries shall be substituted:—

"(1) Motor cars kept for personal use and registered in the name of individual.	50% of the tax which is payable under the West Bengal Motor Vehicles Tax Act, 1979.

The West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Bill, 1999.

(Clause 9.)

(2) Motor cars registered in the name of a society, partnership firm, proprietorship firm, corporate body, whether registered or not, educational institution, organisation or trust (excluding those owned by companies registered under the Companies Act, 1956).	50% of the tax which is payable under the West Bengal Motor Vehicles Tax Act, 1979.	West Ben. Act IX of 1979. 1 of 1956.
(3) Autorickshaws and omnibuses (other than those not registered as transport vehicles), including private service vehicles registered in the name of an individual.	50% of the tax which is payable under the West Bengal Motor Vehicles Tax Act, 1979.	
(4) Omnibuses not registered as transport vehicles.	50% of the tax which is payable under the West Bengal Motor Vehicles Tax Act, 1979.".	

Insertion of new Schedule IV.

9. In the principal Act, after Schedule III, the following Schedule shall be inserted:—

"SCHEDULE IV

(*See* sections 9B and 10.)

PART I

One-time tax for a period of five years on motor cars and omnibuses (not being transport vehicles)

Description of motor vehicles	*One-time tax payable*	
Motor cars and omnibuses (not being transport vehicles) of age up to ten years, registered in the name of an individual.	(a) Unladen weight up to 500 kilograms	Rs. 1620
	(b) Unladen weight above 500 kilograms and up to 800 kilograms	Rs. 2430
	(c) Unladen weight above 800 kilograms and up to 1000 kilograms	Rs. 2835
	(d) Unladen weight above 1000 kilograms and up to 1200 kilograms	Rs. 3240
	(e) Unladen weight above 1200 kilograms and up to 2000 kilograms	Rs. 8100
	(f) Unladen weight above 2000 kilograms and up to 3000 kilograms	Rs. 12150

The West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Bill, 1999.

(Clause 10.)

(g) Unladen weight above 3000 kilograms	Rs. 12150 *plus* Rs. 162 for every 100 kilograms or part thereof above 3000 kilograms.

A special tax at the following rate shall be required to be paid as one-time tax in respect of a motor vehicle of the above description, if such motor vehicle is air-conditioned:—

(i) Unladen weight up to 1200 kilograms	Rs. 600
(ii) Unladen weight above 1200 kilograms	Rs. 1200.

PART II

Rate of refund under section 9B of one-time tax on motor cars and omnibuses in the case of removal of such motor cars or omnibuses from West Bengal on change of address or on cancellation of registration:

If the period elapsed after payment of one-time tax on a motor vehicle or omnibus is—

(a) less than one year	78 per cent. of one-time tax paid
(b) more than one year but not more than two years	58 per cent. of one-time tax paid
(c) more than two years but not more than three years	38 per cent. of one-time tax paid
(d) more than three years but not more than four years	18 per cent. of one-time tax paid
(e) more than four years	Nil.".

Saving and validation

10. (1) Anything done or any action taken or purported to have been done or taken under the principal Act as amended by this Act, shall be, and shall be deemed always to have been, as valid and effective as if such thing had been done or such action had been taken under the principal Act as amended by this Act, and accordingly—

(a) any additional tax or fine levied or realised or purported to have been levied or realised under the principal Act as amended by this Act before the coming into force of this Act shall be deemed to have been validly levied or realised in accordance with law; and

(b) no suit or other proceeding shall be maintained or continued in any court or before any tribunal or authority for the refund, and no enforcement shall be made by any court, tribunal or authority of any decree or order directing the refund, of any such additional tax or fine which has been so realised.

(2) The provisions of sub-section (1) shall have effect notwithstanding any judgement, decree or order of any court, tribunal or authority to the contrary.

STATEMENT OF OBJECTS AND REASONS.

The West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989, was last amended in 1994. It has now become necessary and expedient to amend the said Act for the purposes of—

(1) providing a definition of "autorickshaw" and re-defining the expressions "Express bus" and "Limited Service bus";

(2) introducing certain new provisions regarding additional tax to be paid under section 3 of the said Act with retrospective effect;

(3) enhancing the additional tax and one-time tax on motor vehicles by 20% in respect of non-transport vehicles, registered in the names of individuals, in conformity with the policy decision of the State Government as announced by the Minister-in-charge, Finance Department, in his Budget Speech in the year 1998-99;

(4) introducing new provisions for payment for a period of five years of one-time tax inclusive of tax under the West Bengal Motor Vehicles Tax Act, 1979 (West Ben. Act IX of 1979) and additional tax under the West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989 (West Ben. Act XIX of 1989) by the existing owners of non-transport vehicles, other than 2-wheelers for which provision of one-time tax already exists, registered in the names of individuals, at their option. Such one-time tax has been fixed after giving 10% rebate as incentive and has been made compulsory for new and transferred vehicles;

(5) enhancing special tax for air-conditioned vehicles; and

(6) introducing certain other provisions regarding refund of one-time tax and exemption from penalty.

2. The Bill has been framed with the above objects in view.

3. The Bill has no financial implication.

CALCUTTA,
The 7th May, 1999.

SUBHAS CHAKRABORTI,
Member-in-charge.

By order of the Governor,

S. MAITRA,
Sepcial Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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VAISAKHA 27] MONDAY, MAY 17, 1999 [SAKA 1921

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 1347-F.T. Calcutta, the 17th May, 1999.

NOTIFICATION

In exercise of the power conferred by section 104 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), the Governor is pleased hereby to make the following amendments in the West Bengal Sales Tax Rules, 1995, as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules,—

(1) in CHAPTER I, in rule 2, in sub-rule (1), in clause (e), for the word and figures "section 27;", *substitute* the words and figures "section 27 and shall include such other authority, who is otherwise competent to deal with an application for registration under section 26 or section 27, as the Commissioner may, by order in writing, authorise;";

(2) in CHAPTER V,—

(a) in rule 40, for clause (b), *substitute* the following clause:—

"(b) goods specified in Schedule VIIIA,";

(b) in rule 41, in clause (v), after the words "vegetable juice,", *insert* the words "vegetable sauce, vegetable pickles,";

(c) in rule 47A, after sub-rule (2), *insert* the following sub-rule:—

"(3) Where the Spastics Society of Eastern India makes sales of greeting cards prepared by it, it may, for the purpose of determining its taxable turnover of sales, deduct such sales under sub-clause (xi) of clause (a) of sub-section (3) of section 17 from its gross turnover of sales.";

(d) after rule 48, *insert* the following rule:—

"Exemption from tax on certain sales of spice in powdered form

48A. Where the Ramakrishna Mission Blind Boys' Academy, Narendrapur, South 24-Parganas, West Bengal, makes sales of spice in powdered form manufactured by it, it may, for the purpose of determining its taxable turnover of sales, deduct such sales under sub-clause (xi) of clause (a) of sub-section (3) of section 17 from its gross turnover of sales.";

(e) after rule 51, *insert* the following rule:—

'Exemption from tax on sales of gold by certain scheduled commercial banks

51A. Where any scheduled commercial bank, authorised by the Reserve Bank of India to import gold from outside India, sells in West Bengal such imported gold to a registered dealer in West Bengal for use by him in the manufacture in West Bengal of gold jewellery exported by him out of the territory of India, such scheduled commercial bank may, for the purpose of determining its taxable turnover of sales, deduct under sub-clause (xi) of clause (a) of sub-section (3) of section 17 from its gross turnover of sales that part of such turnover which represents such sales of such gold.";

(f) in rule 57,—

(i) in the marginal note, after the words "palm oil", *insert* the words "and soyabean oil";

(ii) after the words "including palmolene,", *insert* the words "or soyabean oil,";

(iii) for the words, letters and figures "in serial No. 61 of Schedule IV,", *substitute* the words, letters and figures "in serial No. 61, or serial No. 37, of Schedule IV,";

(g) after rule 61, *insert* the following rule:—

"Exemption from tax on certain sales of hand made paper

61A Where a dealer makes sales of handmade paper, that is to say, paper made by hand and not made or processed in any machine, manufactured in his unit in West Bengal, recognised by the Khadi & Village Industries Commission, such dealer may deduct such sales under sub-clause (xi) of clause (a) of sub-section (3) of section 17 from the gross turnover of his sales.";

(h) in rule 62, in sub-rule (1), *omit* the words and figures "under section 25";

(3) in CHAPTER VI, in the TABLE appended to rule 63A,—

(a) *omit* serial No. 3 in column (1) and the entries relating thereto in column (2) and column (3),

(b) *renumber* serial No 4 in column (1) as serial No. 3 and after serial No. 3 as so renumbered in column (1) and the entries relating thereto in column (2) and column (3), *insert* the following serial Nos. in column (1) and entries relating thereto in column (2) and column (3) respectively:—

(a) Coconut oil	Vanaspati whether in crude or refined form
(b) Cottonseed oil	
(c) Dhupa fat	
(d) Groundnut oil	
(e) Kokum fat	
(f) Linseed oil	
(g) Mahua oil	
(h) Maize (corn) oil	
(i) Mango Kernel fat	
(j) Mustard/Rapeseed oil	
(k) Nigerseed oil	
(l) Palm oil	
(m) Phulwara fat	
(n) Ricebran oil	
(o) Safflower (Kardiseed) oil	
(p) Salseed oil	
(q) Sesame oil	
(r) Soyabean oil	
(s) Sunflower oil	
(t) Watermelonseed oil	
(u) Any other edible vegetable oil including Refined Bleached and Deodorised (RBD) Palmolene oil.	

5.	(a) Mustard seed (b) Rapeseed	Mustard oil, rape oil and mixture of mustard oil and rape oil
6	Paper	Printed materials including diaries and calendars.";

(4) in CHAPTER IX,—

(a) in rule 73,—

(i) in the marginal note, for the words "for resale ", *substitute* the words and figures "for the purpose of a sale referred to in section 15.";

(ii) in sub-rule (1), *omit* the words "for resale of goods, or";

(iii) *omit* the proviso to sub-rule (1);

(iv) in sub-rule (4), for the words beginning with "resale by him" and ending with "so specified in his certificate of registration ", *substitute* the words and figures "the purpose of a sale referred to in section 15 by him in West Bengal ",

(b) in rule 74,—

(i) in the marginal note, after the words "in manufacturing", *insert* the words "and for use in packing of goods manufactured in, or imported into, West Bengal",

(ii) in sub-rule (1), for the words, letter, figures and brackets ", or clause (c) of sub-section (2) of section 17", *substitute* the words, letter, figures and brackets "of sub-section (2) of section 17, or for use in packing of goods manufactured in, or imported into, West Bengal under clause (c) of sub-section (2) of that section",

(iii) in sub-rule (4), after the words "taxable goods or newspaper manufactured", *insert* the words "in, or imported into, West Bengal,";

(c) after rule 76, *insert* the following rules:—

Certificate and other evidence for concessional rate of tax on sales of scientific instruments to educational and research institutions

76A. Where a dealer makes a sale of scientific instruments to an educational and research institution and where he intends to claim the benefit of paying tax at concessional rate under clause (ff) of sub-section (2) of section 17, he shall, on demand by the appropriate assessing authority, furnish relevant cash memo or bill evidencing such sale and a certificate in the Form appended to this rule, duly filled in and signed by the head of such institution or by such other authority of the educational and research institutions as may be authorised for the purpose

FORM OF CERTIFICATE

[*See* rule 76A of the West Bengal Sales Tax Rules, 1995]

Serial No ..... Date ... .

To

..... (Selling Dealer)

.... (Address)

..... (Certificate of Registration No)

Certified that the goods purchased from you as specified in bill/cash memo stated below are for the purpose of teaching and research work in our institution and are not intended for sale by us

Bill/Cash Memo No and date	Description of goods.	Quantity.	Amount
(1)	(2)	(3)	(4)

Name of the purchasing institution .....

Seal

Signature and status of the person signing the certificate.

Date .....

Certificate and other evidence for concessional rate of tax on sales of powdered milk to dairies

76B Where a dealer makes a sale of powdered milk to a dairy in West Bengal for use by it in reconstitution of milk in West Bengal and where he intends to claim the benefit of paying tax at concessional rate under clause (hh) of sub-section (2) of section 17, he shall, on demand by the appropriate assessing authority, furnish relevant cash memo or bill evidencing such sale and a certificate in the Form appended to this rule, duly filled in and signed by the principal officer, or such other officer, of the dairy as may be authorised for the purpose

FORM OF CERTIFICATE

[*See* rule 76B of the West Bengal Sales Tax Rules, 1995]

Serial No ..... Date .....

To

..... (Selling Dealer)

..... (Address)

..... (Certificate of Registration No)

Certified that the goods purchased from you as specified in bill/cash memo stated below are for the purpose of use in reconstitution of milk in West Bengal by our dairy and are not intended to be disposed of by way of sale.

Bill/Cash Memo No and date.	Description of goods	Quantity	Amount
(1)	(2)	(3)	(4)

Name of the purchasing dairy : .....

Certificate of Registration No., if any, under the West Bengal Sales Tax Act, 1994 . .....

Date: .....

Signature and status of the person signing the certificate.

Sale, as referred to in sub-clause (c) of clause (30) of section 2, at a concessional rate of tax, of plant and machinery, and certificate and other evidence in support of such sale

76C. (1) For the purpose of sub-clause (ii) of clause (a), or clause (h), of sub-section (2) of section 17, the expression "plant and machinery" shall mean such plant and machinery as are intended for use by a dealer directly in the manufacture in West Bengal of goods for sale, as referred to in sub-clause (c) of clause (30) of section 2, by him in West Bengal.

(2) Where a dealer makes sale of plant and machinery, as referred to in sub-rule (1), in West Bengal to any person as being intended for sale, referred to in sub-clause (c) of clause (30) of section 2, by such person in West Bengal and where such dealer intends to claim the benefit of paying tax at concessional rate under sub-clause (ii) of clause (a) of sub-section (2) of section 17, he shall, on demand by the appropriate assessing authority, furnish relevant cash memo or bill evidencing such sale and a certificate in the Form appended to this sub-rule, duly filled in and signed by the person to whom such goods are sold.

FORM OF CERTIFICATE

[*See* sub-rule (2) of rule 76C of the West Bengal Sales Tax Rules, 1995]

Serial No. ..... Date .....

To

..... (Selling Dealer)

..... (Address)

..... (Certificate of Registration No.)

Certified that the goods purchased from you as specified in bill/cash memo stated below are for the purpose of sale as referred to in sub-clause (c) of clause (30) of section 2 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) and are not intended to be disposed of otherwise by us.

Bill/Cash Memo No. and date.	Description of goods.	Quantity.	Amount.
(1)	(2)	(3)	(4)

Name and address of the purchasing person : .....

Certificate of Registration No., if any : .....

Date: .....

Signature and status of the person signing the certificate.";

(d) in rule 77,—

(i) to sub-rule (1), *add* the following proviso:—

"Provided that where a registered dealer makes sale of tea as specified in Schedule VIIIA and intends to pay tax at a rate specified in sub-section (2A) of section 17 in respect of sale of such goods, such dealer is not required to furnish declaration in Form 13 before the appropriate assessing authority where such goods were purchased by him in West Bengal from a dealer in auction held in Calcutta under the auspices of the Calcutta Tea Traders' Association or at Siliguri under the auspices of the Siliguri Tea Auction Committee.";

(ii) in sub-rule (3), *omit* the words, figures and letter ", declaration in Form 13C";

(e) *omit* rule 78;

(f) in rule 79, in sub-rule (2),—

(i) for the word "declaration", *substitute* the words "copy of the way bill or challan";

(ii) for the word and figures "rule 234", *substitute* the word, figures and letter "rule 214C";

(iii) in the proviso,—

(A) for the word "declarations", *substitute* the word "documents";

(B) for the word "declaration", *substitute* the word "document";

(g) *omit* rule 83,

(h) *omit* rule 84,

(i) in rule 86,—

(i) for clause (b), *substitute* the following clause:—

"(b) deduction under sub-clause (viia) of clause (a) of sub-section (3) of section 17, or under rule 80, rule 81, or";

(ii) in clause (c), *omit* the word, figures and letter "Form 13C",

(5) in CHAPTER X,—

(a) in rule 88, in sub-rule (1), for the words and figures "rule 78, rule 80, rule 81 or rule 84", *substitute* the words and figures "rule 80 or rule 81";

(b) in rule 95, *omit* the word, figures and letter, ", Form 13C";

(c) in rule 97, in sub-rule (1), in clause (a), *omit* the words, figures and letter "and Form 13C,";

(6) in CHAPTER XI,—

(A) in PART II,—

(a) in rule 102, in sub-rule (2),—

(i) in clause (b), for the word "fifty", *substitute* the word "seventy-five",

(ii) for the Table, *substitute* the following Table:—

"TABLE

Area of location of the newly set up industrial unit	Class or classes of goods manufactured	Maximum eligible period in respect of which payment of tax may be deferred commencing from the due date for furnishing of the first return	Percentage of the gross value of the fixed capital assets up to which the amount of tax may be deferred	Maximum period for which the payment of tax may be deferred.
(1)	(2)	(3)	(4)	(5)
1 Group A — Areas under the Calcutta Municipal Corporation	Electronic Goods, Software, Information Technology and Gems and Jewellery	9 years	90	9 years,
2 Group B — Howrah, Hooghly, North 24-Parganas and South 24-Parganas districts excluding the areas under the Calcutta Municipal Corporation, and Burdwan, Nadia and Midnapore districts	Any goods	11 years	110	11 years;
3. Group C.— Murshidabad, Purulia, Bankura, Malda, Birbhum, Cooch Behar, Uttar Dinajpur, Dakshin Dinajpur, Jalpaiguri and Darjeeling districts	Any goods	15 years	175	15 years:";

(iii) after the second proviso, *add* the following proviso:—

"Provided also that a newly set up industrial unit, approved under the West Bengal Incentive Scheme, 1999, in respect of Petro-chemical, Agro-processing and Leather sectors located at Group B and Group C areas and in respect of Electronic Goods, Software and Information Technology located at Group A, Group B or Group C areas, shall be eligible for deferment of payment of tax due for payment by it for an additional period of two years with an additional ceiling of twenty-five *per centum* of the gross value of the fixed capital assets over and above the time-limit and percentage ceiling specified for the respective location of such newly set up industrial unit as shown in the Table appended to this sub-rule.";

(b) in rule 104, in the proviso to sub-rule (2), for the words "fifty crore rupees" in the two places where they occur, *substitute* the words "seventy-five crore rupees";

(c) in rule 110, in sub-rule (1),—

(i) after the words "in respect of his newly set up industrial unit", *insert* the words "in the small scale sector";

(ii) for the Table, *substitute* the following Table:—

"TABLE

Area of location of the newly set up industrial unit.	Class or classes of goods manufactured.	Further eligible period in respect of which payment of tax may be deferred.	Further period for which payment of tax may be deferred.
(1)	(2)	(3)	(4)
1. Group A.— Areas under the Calcutta Municipal Corporation	Nil	Nil	Nil.
2. Group B.— Howrah, Hooghly, North 24-Parganas and South 24-Parganas districts excluding the areas under the Calcutta Municipal Corporation, and Burdwan, Nadia and Midnapore districts	Nil	Nil	Nil.
3. Group C.— Murshidabad, Purulia, Bankura, Malda, Birbhum, Cooch Behar, Uttar Dinajpur, Dakshin Dinajpur, Jalpaiguri and Darjeeling districts	Any goods manufactured by Small Scale Industrial Units only	4 years	4 years:";

(B) in PART III,—

(a) in rule 115, in sub-rule (2),—

(i) in clause (b), for the words "fifty crore rupees", *substitute* the words "seventy-five crore rupees",

(ii) for the Table, *substitute* the following Table:—

"TABLE

Area of location of the expanded portion of an existing industrial unit	Class or classes of goods manufactured.	Maximum eligible period in respect of which payment of tax may be deferred commencing from the due date for furnishing of the first return.	Percentage of the gross value of the fixed capital assets up to which the amount of tax may be deferred.	Maximum period for which the payment of tax may be deferred.
(1)	(2)	(3)	(4)	(5)
1 Group A — Areas under the Calcutta Municipal Corporation	Electronic Goods, Software, Information Technology and Gems and Jewellery	7 years	85	7 years;
2 Group B — Howrah, Hooghly, North 24-Parganas and South 24-Parganas districts excluding the areas under the Calcutta Municipal Corporation, and Burdwan, Nadia and Midnapore districts	Any goods	9 years	85	9 years,
3 Group C — Murshidabad, Purulia, Bankura, Malda, Birbhum, Cooch Behar, Uttar Dinajpur, Dakshin Dinajpur, Jalpaiguri and Darjeeling districts	Any goods	13 years	150	13 years:",

(iii) after the proviso, *add* the following proviso at the end —

"Provided further that an existing industrial unit for its expansion project approved under the West Bengal Incentive Scheme, 1999, in respect of Petro-chemical, Agro-processing and Leather Sectors located at Group B and Group C areas and in respect of Electronic Goods, Software and Information Technology located at Group A, Group B or Group C areas shall be eligible for deferment of payment of tax due for payment by it for an additional period of two years with an additional ceiling of twenty-five *per centum* of the gross value of the fixed capital assets over and above the time-limit and percentage ceiling specified for the respective location of the expanded portion of the existing industrial unit as shown in the Table appended to this sub-rule";

(b) in rule 117, in the proviso to sub-rule (2), for the words "fifty crore rupees", *substitute* the words "seventy-five crore rupees";

(c) in rule 123, in sub-rule (1),—

(i) after the words "in respect of the expanded portion of his existing industrial unit", *insert* the words "in the small scale sector";

(ii) for the Table, *substitute* the following Table:—

"TABLE

Area of location of the expanded portion of the existing industrial unit.	Class or classes of goods manufactured.	Further eligible period in respect of which payment of tax may be deferred.	Further period for which payment of tax may be deferred.
(1)	(2)	(3)	(4)
1. Group A.— Arears under the Calcutta Municipal Corporation	Nil	Nil	Nil;
2. Group B.— Howrah, Hooghly, North 24-Parganas and South 24-Parganas districts excluding the areas under the Calcutta Municipal Corporation, and Burdwan, Nadia and Midnapore districts	Nil	Nil	Nil;
3. Group C.— Murshidabad, Purulia, Bankura, Malda, Birbhum, Cooch Behar, Uttar Dinajpur, Dakshin Dinajpur and Darjeeling districts	Any goods manufactured by small Scale Industrial Units only	4 years	4 years:";

(C) in PART IV,—

(a) in rule 128, in sub-rule (2),—

(i) in clause (b), for the words "fifty crore rupees", *substitute* the words "seventy-five crore rupees";

(ii) for the Table, *substitute* the following Table:—

"TABLE

Area of location of the newly set up industrial unit.	Class or classes of of goods manufactured.	Maximum eligible period in respect of which payment of tax may be remitted commencing from the due date for furnishing of the first return relating to the newly set up industrial unit.	Percentage of the gross value of the fixed capital assets up to which the amount of tax may be remitted.
(1)	(2)	(3)	(4)
1. Group A.— Areas under the Calcutta Municipal Corporation	Electronic Goods, Software, Information Technology and Gems and Jewellery	7 years	85;
2. Group B.— Howrah, Hooghly, North 24-Parganas and South 24-Parganas districts excluding the areas under the Calcutta Municipal Corporation, and Burdwan, Nadia and Midnapore districts	Any goods	9 years	100;

(1)	(2)	(3)	(4)
3. Group C.— Murshidabad, Purulia, Bankura, Malda, Birbhum, Cooch Behar, Uttar Dinajpur, Dakshin Dinajpur, Jalpaiguri and Darjeeling districts	Any goods	13 years	150:";

(iii) after the second proviso, *add* the following proviso at the end:—

"Provided also that a newly set up industrial unit, approved under the West Bengal Incentive Scheme, 1999, in respect of Petro-chemical, Agro-processing and Leather Sectors located at Group B and Group C areas and in respect of Electronic Goods, Software and Information Technology located at Group A, Group B or Group C areas shall be eligible for remission of tax due for payment by it for an additional period of two years with an additional ceiling of twenty-five *per centum* of the gross value or the fixed capital assets over and above the time-limit and percentage ceiling specified for the respective location of the newly set up industrial unit as shown in the Table.";

(b) in rule 134, in sub-rule (1),—

(i) after the words "in respect of his newly set up industrial unit", *insert* the words "in the small scale sector";

(ii) for the Table, *substitute* the following Table:—

"TABLE

Area of location of the newly set up industrial unit.	Class or classes of goods manufactured.	Further eligible period in respect of which payment of tax may remitted.	Further period for which payment of tax may be remitted.
(1)	(2)	(3)	(4)
1. Group A.— Areas under the Calcutta Municipal Corporation	Nil	Nil	Nil;
2. Group B.— Howrah, Hooghly, North 24-Parganas and South 24-Parganas districts excluding the areas under the Calcutta Municipal Corporation, and Burdwan, Nadia and Midnapore districts	Nil	Nil	Nil;
3. Group C.— Murshidabad, Purulia, Bankura, Malda, Birbhum, Cooch Behar, Uttar Dinajpur, Dakshin Dinajpur and Darjeeling districts	Any goods manufactured by Small Scale Industrial Units only.	4 years	4 years:";

(D) in PART V,—

(a) in rule 137, in sub-rule (2),—

(i) in clause (b), for the words "fifty crore repees", *substitute* the words "seventy-five crore rupees";

(ii) for the Table, *substitute* the following Table:—

"TABLE

Area of location of the expanded portion of an existing industrial unit.	Class or classes of of goods manufactured.	Maximum eligible period in respect of which tax may be remitted commencing from the due date for furnishing of the first return relating to the expanded portion of an existing industrial unit.	Percentage of the gross value of the fixed capital assets up to which the amount of tax may be remitted.
(1)	(2)	(3)	(4)
1. Group A.— Areas under the Calcutta Municipal Corporation	Electronic Goods, Software, Information Technology and Gems and Jewellery	6 years	75;
2. Group B.— Howrah, Hooghly, North 24-Parganas and South 24-Parganas districts excluding the areas under the Calcutta Municipal Corporation, and Burdwan, Nadia and Midnapore districts	Any goods	7 years	75;
3. Group C.— Murshidabad, Purulia, Bankura, Malda, Birbhum, Cooch Behar, Uttar Dinajpur, Dakshin Dinajpur, Jalpaiguri and Darjeeling districts	Any goods	11 years	125:";

(iii) after the proviso, *add* the following proviso:—

"Provided further that an existing industrial unit for its expansion project, approved under the West Bengal Incentive Scheme, 1999, in respect or Petro-chemical, Agro-processing and Leather Sectors located at Group B and Group C areas and in respect of Electronic Goods, Software and Information Technology located at Group A, Group B or Group C areas shall be eligible for remission of tax due for payment by it for an additional period of two years with an additional ceiling of twenty-five *per centum* of the gross value of the fixed capital assets over and above the time-limit and percentage ceiling specified for the respective location of the industry as shown in the Table appended to this sub-rule.";

(b) in rule 143, in sub-rule (1),—

(i) after the words "in respect of the expanded portion of his industrial unit", *insert* the words "in the small scale sector";

(ii) for the Table, *substitute* the following Table:—

"TABLE

Area of location of the expanded portion of the existing industrial unit.	Class or classes of goods manufactured.	Further eligible period in respect of which payment of tax may be remitted.	Further period for which payment of tax may be remitted.
(1)	(2)	(3)	(4)
1. Group A.— Areas under the Calcutta Municipal Corporation	Nil	Nil	Nil;

(1)	(2)	(3)	(4)
2. Group B.— Howrah, Hooghly, North 24-Parganas and South 24-Parganas districts excluding the areas under the Calcutta Municipal Corporation, and Burdwan, Nadia and Midnapore districts	Nil	Nil	Nil;
3. Group C.— Murshidabad, Purulia, Bankura, Malda, Birbhum, Cooch Behar, Uttar Dinajpur, Dakshin Dinajpur, Jalpaiguri and Darjeeling districts	Any goods manufactured by Small Scale Industrial Units only	4 years	4 years:";

(7) in CHAPTER XII,—

(A) in PART III, in rule 167A, after the words "special import licence", *insert* the words, letters and brackets "or advance licence or duty entitlement pass book (DEPB) licence";

(B) in PART VI,—

(a) in the heading, for the words "lottery tickets.", *substitute* the words "certain goods.";

(b) in rule 175, in sub-rule (1), for the Table, *substitute* the following Table:—

"TABLE

Sl. No.	Type of draw on the basis of prices of ticket.	Compounded rate per draw.
(1)	(2)	(3)
1.	Draw for tickets having a price up to Re. 1/-	Rs. 5,000.
2.	Draw for tickets having a price above Re. 1/- and up to Rs. 2/-	Rs. 10,000.
3.	Draw for tickets having a price above Rs. 2/- and up to Rs. 5/-	Rs. 15,000.
4.	Draw for tickets having a price above Rs. 5/- and up to Rs. 10/-	Rs. 20,000.
5.	Draw for tickets having a price above Rs. 10/- and up to Rs. 20/-	Rs. 25,000.
6.	Draw for tickets having a price above Rs. 20/- but less than Rs. 50/-	Rs. 30,000.
7.	Draw for tickets having a price of Rs. 50/- and above	Rs. 50,000.";

(c) after rule 175, *insert* the following rule:—

"Procedure for payment of tax at compounded rate on sales of cooked food by non-airconditioned hotel or restaurant.

175A. (1) A registered dealer selling cooked food from his non-airconditioned hotel or restaurant in West Bengal shall, in respect of such sales, be eligible for payment of an amount of tax at a compounded rate in accordance with the provisions of sub-section (1) of section 17D at the rate specified in the Table below in lieu of tax payable under section 17, section 16 or section 16A:—

TABLE

Sl. No.	Annual turnover of sales of cooked food from non-airconditioned hotel or restaurant in West Bengal.	Compounded rate of tax per quarter in a year.
(1)	(2)	(3)
1.	Up to rupees three lakhs	Rs. 500/-
2.	Above rupees three lakhs but not exceeding rupees five lakhs	Rs. 1,000/-;

Provided that the benefit of payment of tax at compounded rate shall be available to a registered dealer for a period not exceeding five years, from the 1st day of April, 1999 or, from the year of registration, whichever is later:

Provided further that the provisions of sub-section (1) of section 17D shall apply to the registered dealers selling cooked food from their non-airconditioned hotel or restaurant situated in any area in West Bengal other than in the area of Calcutta as described in Schedule I of the Calcutta Municipal Corporation Act, 1980 (West Ben. Act LIX of 1980).

(2) If a registered dealer referred to in sub-rule (1) intends to exercise his option to pay tax in accordance with the provisions or section 17D, he shall make an application to the appropriate assessing authority in Form 24AA for permission to do so ordinarily within thirty days from the beginning of the year in respect of which option is exercised or ordinarily within thirty days from the date of his registration, whichever is later:

Provided that if the application is made by a dealer, who has been registered before the 1st day of April, 1999, the application shall be made ordinarily on or before the 15th day of June, 1999.

(3) If the appropriate assessing authority, after making such enquiry or scrutiny as such authority may deem it necessary, is satisfied that the application is in order, such authority shall, ordinarily within thirty days from the date of receipt of the application referred to in sub-rule (2), permit the dealer to pay tax at a compounded rate under section 17D in respect of the year referred to in sub-rule (2) and inform the dealer accordingly in Form 24BB.

(4) Where a registered dealer is liable to pay tax in respect of sales of cooked food made from his non-airconditioned hotel or restaurant and is permitted to pay tax at a compounded rate under section 17D, he shall, notwithstanding the provisions of rule 161 and rule 162, furnish quarterly return in Form 25D within thirty days from the expiry of each quarter, and shall, along with the return, furnish one copy of receipted challan as a proof of payment made under sub-rule (5):

Provided that where the dealer is liable to pay tax on sale of other goods under section 10 or is liable to pay tax under section 9, section 12 or section 15, he shall furnish a return in Form 25 in accordance with the rules prescribed and a statement in Form 25D attached therewith along with a copy of receipted challan as a proof of payment of tax on sales of such cooked food at compounded rate under section 17D.

(5) Where the annual turnover of a registered dealer who is permitted to pay tax at the compounded rate specified in column (3) against serial No. 1 in column (1) of the Table below sub-rule (1), in respect of sales of cooked food made from his non-airconditioned hotel or restaurant in West Bengal, exceeds rupees three lakhs during any quarter of a year, he shall pay the tax at the compunded rate specified in column (3) against serial No. 2 in colum (1) of the said Table for that quarter and for the remaining quarters of that year.

(6) Where the annual turnover of sales of a registered dealer making payment of tax at the compounded rate under sub-rule (5) exceeds rupees five lakhs during any quarter of a year, he shall continue to pay tax at the compounded rate specified in column (3) against serial No. 2 in column (1) of the Table below sub-rule (1) for that quarter and also for the remaining quarters of that year, but he shall not be eligible for payment of tax at the compounded rate under section 17D for the subsequent year or part thereof, and he shall be liable to pay tax under section 17, section 16 or section 16A for that subsequent year or part thereof.

(7) If the appropriate assessing authority is satisfied on information received or otherwise that a registered dealer concealed any relevant facts or materials to avail of the benefit of making payment of tax at a compounded rate, or to pay tax at a reduced rate, under section 17D, such authority may, after giving the dealer an opportunity of being heard, at any time during the period for which the dealer was permitted under sub-rule (3) to pay tax at the compounded rate, withdraw or revoke, by an order in writing, permission to make payment in accordance with the provisions of section 17D and, thereafter, he shall be liable to pay tax under section 17, section 16, or section 16A, in accordance with the provisions of the Act and the rules made thereunder.";

(8) in CHAPTER XIII , in PART I, in rule 181A, in clause (b) of the proviso to sub-rule (1), for the words, figures and letters "the 31st day of March, 1999", *substitute* the words, figures and letters "the 30th day of September, 1999";

(9) in CHAPTER XV,—

(A) in PART I,—

(a) in rule 210, in sub-rule (2),—

(i) in clause (b), for the words "exposed cinematographic films; or", *substitute* the words "exposed cinematographic films;";

(ii) in clause (c), for the words "such banking company ", *substitute* the words "such banking company; or";

(iii) after clause (c), *insert* the following clause:—

"(d) where such consignment of goods is of—

(i) printed materials including diary, calendar, brochure, leaflet or pamphlet,

(ii) gold, or precious stones including pearls (real, artificial or cultured),

(iii) pure silk cloth, or

(iv) radioisotope or radiopharmaceutical item;";

(b) after rule 214C, *insert* the following rule:—

'Manner of giving custody of seized goods to a transporter under sub section (4) of section 70

214D (1) Where a consignment of goods has been seized under sub-section (1) of section 70 and the transporter of such seized goods has exercised option, in writing, under sub-section (4) of that section, before an Assistant Commissioner or a Commercial Tax Officer competent to impose penalty under section 71 in respect of such seized goods, such authority may give custody of such seized goods to the transporter and allow such transporter to transport such seized goods up to the godown or warehouse of such transporter in West Bengal as declared by him

(2) The option in writing referred in sub-rule (1) shall be exercised by the transporter, in duplicate, in the Form below —

FORM OF OPTION

[*See* sub-rule (2) of rule 214D of the West Bengal Sales Tax Rules, 1995]

To
The Assistant Commissioner/
Commercial Tax Officer,
. . . . . (Checkpost/
Range/Charge/Section)

In accordance with the provisions of sub-rule (1) of rule 214D of the West Bengal Sales Tax Rules, 1995, I/we hereby exercise option to take custody of the goods seized at . . . . . (place) on . . . . . (date) under sub-section (1) of section 70 of the West Bengal Sales Tax Act, 1994 (Seizure Case No . . . . . dated .....) for keeping such seized goods in my/our godown or warehouse in West Bengal situated at . . . . . (address)

2 I/We do hereby undertake that I/we shall keep the seized goods in the said godown/ warehouse and that I/we shall not deliver such seized goods to the consignee or owner of such seized goods before the proceedings, if any, initiated against the consignee or owner of such seized goods under section 71 of the said Act are concluded and a communication to that effect in writing is received by me/us from you.

3 I/We hereby declare that in the case of any contravention of the provisions of sub-section (4) of section 70 of the said Act, I/we shall be liable to a penalty under section 71A of the said Act

4. (a) Name of the transporter .....

(b) Address of the transporter in West Bengal .....

.....

5. (a) Signature (with date) .....

(b) Name of the person signing the form of option (in full) .....

(c) Status of the person in relation to the transporter .....

(3) Where the authority before whom an option is exercised by a transporter under sub-rule (1) is satisfied that the transporter has correctly given all the requisite information and the form of option is in order, such authority may give custody of the seized goods to such transporter by passing an order in writing in the format below:—

ORDER

Order dated ....., passed under sub-section (4) of section 70 of the West Bengal Sales Tax Act, 1994, read with sub-rule (3) of rule 214D of the West Bengal Sales Tax Rules, 1995.

WHEREAS the transporter ..... (name of the transporter) of ..... (address of the transporter in West Bengal in full) has exercised an option, in writing, dated ..... to take custody of the goods seized from him in terms of the seizure receipt granted in seizure case No. ....., dated .....;

AND WHEREAS the said transporter has undertaken to abide by the conditions and restrictions provided in sub-section (4) of section 70 of the West Bengal Sales Tax Act, 1994;

AND WHEREAS the said transporter has declared himself to be liable for imposition of penalty under section 71A of the said Act for any contravention on his part of the conditions and restrictions provided in sub-section (4) of section 70 of the said Act;

AND WHEREAS the undersigned is satisfied that the transporter has correctly given all the requisite information and that the form of option is in order;

The undersigned hereby gives custody of the seized goods referred to above to the said transporter and allow him to transport the same to his/their godown/warehouse situated in West Bengal at ..... (address of the godown/warehouse in full).

The undersigned directs the said transporter to keep the seized goods in the said godown/warehouse in his/their custody and not to deliver such seized goods to the consignee or owner of such seized goods or to dispose of the seized goods in any other manner before the proceedings, if any, initiated against the consignee or owner of such seized goods under section 71 of the said Act are concluded and a communication to that effect in writing is received by such transporter from the undersigned, failing which a penalty shall be imposed upon him under section 71A of the said Act.

(Office seal) .....

(Signature of the authority passing the order.)

Name (in full) of such authority .....

Designation of the authority .....

(4) A copy of the order passed under sub-rule (3) of rule 214D shall be made over to the transporter to whom custody of the seized goods is given under that sub-rule.";

(B) in PART III, after rule 227, *insert* the following rule:—

"Procedure for imposition of penalty on transporter for contravention of provisions of sub-section (4) of section 70.

227A. (1) Where the Assistant Commissioner or Commercial Tax Officer finds that a transporter has contravened the provisions of sub-section (4) of section 70 after the transporter is given, at his option, the custody of seized goods, and a penalty is required to be imposed on such transporter under section 71A, such authority shall serve a notice in Form 44A upon such transporter directing him to appear in person or through his agent and to show cause on the date and at the time and place specified in such notice why a penalty under section 71A shall not be imposed on him.

(2) The Assistant Commissioner or Commercial Tax Officer shall fix a date for hearing ordinarily not before fifteen days from the date of issue of the notice referred to in sub-rule (1):

Provided that the requirement of allowing fifteen days' time in the notice for showing cause may, at the request of the transporter, be waived by the authority who serves such notice.

(3) The transporter may be directed—

(a) to produce the bill, invoice, consignment note or document of like nature issued by the consignor or owner of the seized goods and the catalogue, if any, of the manufacturer of the goods showing therein the retail sale prices fixed by such manufacturer in respect of such goods in West Bengal;

(b) to furnish a declaration in respect of the aggregate market value of the seized goods at which these are likely to be sold in West Bengal.

(4) The transporter on whom notice has been served under sub-rule (1) may prefer any objection to the imposition of penalty.

(5) After considering the objection, if any, preferred by the transporter or after considering the document and evidence that may be produced, the authority refered to in sub-rule (2) shall determine the approximate market value of the seized goods delivered wholly or partly to the consignee or owner of such seized goods or otherwise disposed of by such transporter, in contravention of the provisions of sub-section (4) of section 70, and shall impose a penalty on such transporter in accordance with the provisions of section 71A.

(6) When a penalty is imposed under sub-rule (5) by the authority referred to in sub-rule (2), such authority shall serve upon the transporter a notice in Form 45A directing him to pay the amount of penalty so imposed by the date specified in such notice, and shall also fix a date by which the receipted challan in proof of such payment shall be produced before him.";

(10) in CHAPTER XVII, in PART IV, in rule 259,—

(a) in sub-rule (2), for the words "one lakh rupees", *substitute* the words "fifty lakh rupees";

(b) in sub-rule (3), for the words "one lakh rupees", *substitute* the words "fifty lakh rupees";

(11) for Form 2, *substitute* the following form:—

"THE WEST BENGAL SALES TAX RULES, 1995

FORM 2

Certificate of Registration

(*See* rule 8)

Certificate of registration No. [ ]

THIS IS TO CERTIFY THAT ....., proprietor/partners/karta of a Hindu Undivided Family/a company/a registered society/an association of persons, carrying on business under the trade name of ..... (if any), having only/chief place of business at ..... in West Bengal has been registered as a dealer under section 26/27 of the West Bengal Sales Tax Act, 1994.

THE BUSINESS OF THE DEALER CONSISTS OF—

importing ..... from outside West Bengal;

manufacturing of tea by way of blending in West Bengal for sale;

manufacturing .....in West Bengal for sale;

manufacturing and/or importing from outside West Bengal ..... which are goods specified in Schedule VIIIA;

reselling .....purchased by him in West Bengal;

purchasing raw jute in West Bengal as an occupier of a jute mill/a shipper of jute;

execution of works contract in West Bengal;

raising of coal in West Bengal;

generation and distribution of electrical energy.

SUBJECT TO THE CONDITIONS AND RESTRICTIONS provided in sub-section (2), or sub-section (2A), of section 17 of the said Act and the rules made thereunder,—

sales of the following class or classes of goods to this dealer will be taxable at the rate specified in sub-clause (iii) of clause (a) of sub-section (2) of section 17, if the same are purchased by the dealer for sale within the meaning of sub-section (1) of section 15:—

.....

.....

.....

.....;

sales of raw materials, plant and machinery and spare parts and accessories thereof, and consumable stores to this dealer will be taxed at the rate specified in sub-clause (i) of clause (b) of sub-section (2) of section 17, if the same are purchased by the dealer for use by him directly in the manufacture by way of blending in West Bengal of tea for sale by him in West Bengal;

sales of raw materials, plant and machinery and spare parts and accessories thereof, and consumable stores to this dealer will be taxed at the rate specified in sub-clause (ii) of clause (b) of sub-section (2) of section 17, if the same are purchased by the dealer for use by him directly in the manufacture in West Bengal, for sale by him in West Bengal of newspapers or the following taxable goods:—

.....

.....

.....

..... .

sales of the following class or classes of goods to this dealer will be taxed at the rate specified in clause (d) of sub-section (2) of section 17, if the same are purchased by the dealer for use by him directly in connection with the raising of coal for sale:—

.....

.....

.....

.....;

THE DEALER'S ACCOUNTING YEAR commences on the ..... day of ..... and ends on the ..... day of ..... .

THE DEALER SHALL FURNISH RETURN quarterly/annually/monthly in the appropriate form within 30/21 days from the expiry of each quarter/year/month.

THE DEALER SHALL PAY TAX in accordance with the rules contained in PART III of CHAPTER XII of the West Bengal Sales Tax Rules, 1995.

THE DEALER HAS additional place(s) of business at—

(1) .....

(2) .....

(3) .....

THE DEALER HAS factory at—

(1) .....

(2) .....

THE DEALER HAS warehouse(s) at—

(1) .....

(2) .....

(3) .....

(4) .....

THIS CERTIFICATE OF REGISTRATION is valid from ..... (date), until cancelled.

Date of issue: the ..... day of .....

.....

(Signature of Appropriate Registering Authority)

.....

(Seal) *(Full name in block letters)*

.....

(Designation)

Note.—Strike out whichever is not applicable.";

(12) in FORM 13,—

(a) after the words and brackets "To ..... (Purchasing dealer) ..... (Address)", *insert* the words and letters "holding certificate of registration No. ..... dated ..... under the West Bengal Sales Tax Act, 1994";

(b) after the words and letters "under our challan No. ..... dated .....", *insert* the words "for the purpose of resale by you in West Bengal.";

(c) in the counterfoil,—

(i) after the word "To .....", *insert* the words, letters and brackets "(purchasing dealer) ..... (address) holding certificate of registration No. ..... dated ..... under the West Bengal Sales Tax Act, 1994";

(ii) in column 2, for the words and figure "involved in the transactions referred to in column 1,", *substitute* the words "sold to the purchasing dealer for the purpose of resale by him in West Bengal,";

(13) in FORM 13C,—

(a) *omit* the words, letters and brackets beginning with "Issued to holder of" and ending with "by the Issuing Officer";

(b) after the word and brackets "To ..... (purchasing dealer) ..... (address)", *insert* the words and letters "holding certificate of registration No. ..... dated ..... under the West Bengal Sales Tax Act, 1994";

(c) after the words and letters "under our challan No. ..... dated .....", *insert* the words "for the purpose of resale by you in West Bengal.";

(d) in the counterfoil,—

(i) after the words and brackets "To ..... (Purchasing dealer) ..... (Address)", *insert* the words, letters and figures "holding certificate of registration No. ..... dated ..... under the West Bengal Sales Tax Act, 1994";

(ii) in column 2, for the words and figure "involved in the transactions referred to in column 1,", *substitute* the words "sold to the purchasing dealer for the purpose of resale by him in West Bengal,";

(14) after FORM 24A, *insert* the following Form:—

"THE WEST BENGAL SALES TAX RULES, 1995

FORM 24AA

Application for permission under sub-section (3) of section 17D of the West Bengal Sales Tax Act, 1994, to make payment of tax at compounded rate on sales of cooked food from non-airconditioned hotel or restaurant.

[*See* rule 175A(2)]

To

The ..... (appropriate assessing authority)

..... Charge.

I/We, ... (name and status of the registered dealer carrying on business under the trade name of ..... situated at ..... (address) and holding certificate of registration No. ..... under the West Bengal Sales Tax Act, 1994, do hereby apply under sub-section (3) of section 17D to exercise my/our option to pay tax on sales of cooked food from my/our non-airconditioned hotel or restaurant at compounded rate in accordance with the provisions of sub-section (1) of that section and the rules made thereunder in lieu of making payment of tax on such sales in accordance with the provisions of section 17, section 16 or section 16A.

My/Our gross turnover of sales of cooked food in the preceding year/in the current year since the beginning of such year was Rs. ..... (in figure) (Rupees .....) (in words).

Date : .....

Signature .....

Status : .....";

(15) after FORM 24B, *insert* the following Form:—

"THE WEST BENGAL SALES TAX RULES, 1995

FORM 24BB

Notice granting permission under sub-section (3) of section 17D of the West Bengal Sales Tax Act, 1994 to make payment of tax at the compounded rate.

[*See* rule 175A(3)]

To

The ..... (name of the dealer)

..... (address)

holding certificate of registration No. .....

With reference to your application dated ..... made under sub-section (3) of section 17D of the West Bengal Sales Tax Act, 1994, you are hereby accorded permission to pay tax at a compounded rate for all the quarters or part thereof comprised in the period from ..... to .....; you are therefore directed to pay tax at the appropriate rate specified in the Table appended to sub-rule (1) of rule 175A as may be applicable to you for each quarter or part thereof.

You are also informed that—

(i) if your annual turnover of sales for the year exceeds the quantum of rupees three lakhs during any quarter in that year, you are required to pay the tax at the compounded rate of rupees one thousand per quarter from that quarter in which the said quantum of annual turnover exceeds rupees three lakhs;

(ii) if your annual turnover of sales for the year exceeds the quantum of rupees five lakhs in any quarter of such year, you shall continue to pay tax at the compounded rate of rupees one thousand per quarter for all the remaining quarters of that year, and in the subsequent year you will not be eligible for payment of tax at the compounded rate under section 17D and you shall be liable to pay tax in that subsequent year under section 17, section 16 and section 16A.

Signature .....
(Appropriate assessing authority)

Date: .....

Designation .....";

(16) after FORM 25B, in the Table under the heading "Computation of tax payable under section 17C," for the entries in column (1) and the entries relating thereto in column (2), column (3), column (4) and column (5), *substitute* the following entries in column (1) and entries relating thereto in column (2), column (3), column (4) and column (5) respectively:—

"1.	Draw for tickets having a price up to Rs. 1/-	..... Rs.	..... Rs. .....
2.	Draw for tickets having a price above Re. 1/- and up to Rs. 2/-	..... Rs.	..... Rs. .....
3.	Draw for tickets having a price above Rs. 2/- and up to Rs. 5/-	..... Rs.	..... Rs. .....
4.	Draw for tickets having a price above Rs. 5/- and up to Rs. 10/-	..... Rs.	..... Rs. .....
5.	Draw for tickets having a price above Rs. 10/- and up to Rs. 20/-	..... Rs.	..... Rs. .....
6.	Draw for tickets having a price above Rs. 20/- but less than Rs. 50/-	..... Rs.	..... Rs. .....
7.	Draw for tickets having a price of Rs. 50/- or above	..... Rs.	..... Rs. .....";

(17) after FORM 25C, *insert* the following Form:—

"THE WEST BENGAL SALES TAX RULES, 1995

FORM 25D

[*See* rule 175A(5)]

Return/Statement of tax payable under section 17D of the West Bengal Sales Tax Act, 1994, as per books of accounts maintained on the basis of mercantile system for the quarter ending the ..... day of ....., ...

Name of the registered dealer ..... carrying on business under the trade name of .....

Address of the dealer .....

Dealer's certificate of registration No. under the Act .....

Permanent Account No. of the dealer under the Income-tax Act, 1961 .....

Enrolment certificate No. of the dealer under the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 .....

Computation of tax payable under section 17D on sale of cooked food from non-airconditioned hotel or restaurant.

Gross turnover of sales of cooked food up to the quarter of the current year.	Turnover of sales of cooked food during the quarter.	Compounded rate rate of tax for the quarter.	Tax payable.
(1)	(2)	(3)	(4)
Rs.	Rs.	Rs.	Rs. .....

Tax paid in accordance with sub-rule (5) of rule 175A:—

Sl. No.	Challan and date.	*Reserve Bank of India, Calcutta/Government Treasury.	Amount.
1.	.....	.....	Rs. .....
2.	.....	.....	Rs. .....
3.	.....	.....	Rs. .....
			Total Rs. .....

The above statement is true to the best of my knowledge and belief.

Date: .....

.....
(Signature with status)

*Strike out whichever is not applicable.";

(18) after FORM 44, *insert* the following Form:—

"THE WEST BENGAL SALES TAX RULES, 1995

FORM 44A

Notice for showing cause against imposition of penalty under section 71A of the West Bengal Sales Tax Act, 1994.

[*See* rule 227A(1)]

To

.... (name of the transporter)

.... (address)

Whereas it appears that you have failed to comply with the requirements of the provisions contained in sub-section (4) of section 70 as you have *wholly/partly delivered the seized goods given at your option to your custody to the consignee or the owner of the seized goods have otherwise disposed of the seized goods without any prior permission, in writing, of the undersigned,

And whereas section 71A of the said Act provides for imposition of penalty on you not exceeding twenty-five *per centum* of the market value of the said seized goods,

And whereas it appears to me to be necessary to determine the market value of the said seized goods for imposition of penalty under section 71A,

You are hereby directed to attend in person or by an agent on ..... (date) at ..... (time) at ..... (place) and to show cause why a penalty as aforesaid shall not be imposed on you and to produce or cause to be produced such documents as you may rely on in case you deny that you have contravened the provisions of sub-section (4) of section 70 and prefer your objection to the imposition of penalty

In the event of your failure to comply with this notice, market value of the seized goods shall be determined and penalty under section 71A of the said Act shall be imposed on you to the best of my judgement without further reference to you

Signature .....

(Prescribed authority)

Date ....

Designation ....

Requirements referred to in Paragraph 1:

(1) Date of seizure .....

(2) Place of seizure .....

(3) Description and quantity of goods seized .....

(4) Seizure case No ..... date .....

(5) Other particulars, if any .....

*Strike out whichever is not applicable ".

(19) after FORM 45, *insert* the following Form:—

"THE WEST BENGAL SALES TAX RULES, 1995

FORM 45A

Notice of demand of penalty under section 71A of the West Bengal Sales Tax Act, 1994.

[*See* rule 227A(6)]

To

..... (name of the transporter)

..... (address)

In continuation of the notice in Form 44A issued to you on the ..... day of ....., ..., you are hereby informed that the market value of the seized goods given at your option to your custody and subsequently *delivered by you to the consignee or the owner of such seized goods/ disposed of otherwise by you, in contravention of the provisions of sub-section (4) of section 70, has been determined at Rs. ..... (in figures) (Rupees ..... only) (in words) and that a penalty under section 71A of the West Bengal Sales Tax Act, 1994, for Rs. ..... (in figures) (Rupees .....) (in words) has been imposed on you;

You are hereby directed to pay the sum of Rs. ..... (in figures) (Rupees .....) (in words) in the *Reserve Bank of India/Government Treasury at ..... on or before ..... (date) and to produce the receipted copy of challan in proof of the payment before the undersigned not later than ..... day of ....., ...

Address: ..... *Signature* .....
(Prescribed authority)

Date: ..... *Designation* .....

*Strike out whichever is not applicable.".

2. In this notification,—

(a) clause (1) and sub-clause (b) of clause (4) shall come into force, and shall be deemed to have come into force, on the 1st day of May, 1995;

(b) sub-clause (A) of clause (7) shall come into force, and shall be deemed to have come into force, on the 1st day of April, 1998;

(c) sub-clause (f) of clause (4) shall come into force, and shall be deemed to have come into force, on the 1st day of July, 1998;

(d) sub-clause (f) of clause (2) shall come into force, and shall be deemed to have come into force, on the 1st day of December, 1998; and

(e) the remaining provisions shall come into force, and shall be deemed to have come into force, on the 1st day of April, 1999.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex-officio
Dy. Secy. to the Govt. of West Bengal.

Registered No. WB/SC-247 **No. WB(Part-IV)/99/SAR-10**

The Calcutta Gazette

सत्यमेव जयते

Extraordinary
Published by Authority

VAISAKHA 29] WEDNESDAY, MAY 19, 1999 [SAKA 1921

PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No 1155-L.—19th May, 1999.—The following Act of the West Bengal Legislature, having been assented to by the President of India, is hereby published for general information:—

West Bengal Act XIII of 1998

THE WEST BENGAL PREMISES TENANCY (AMENDMENT) ACT, 1998.

[*Passed by the West Bengal Legislature.*]

[Assent of the President of India was first published in the *Calcutta Gazette, Extraordinary*, of the 19th May, 1999.]

An Act to amend the West Bengal Premises Tenancy Act, 1956.

WHEREAS it is expedient to amend the West Bengal Premises Tenancy Act, 1956, for the purpose and in the manner hereinafter appearing; West Ben Act XII of 1956

It is hereby enacted in the Forty-ninth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the West Bengal Premises Tenancy (Amendment) Act, 1998.

(2) It shall come into force at once.

The West Bengal Premises Tenancy (Amendment) Act, 1998.

(Section 2.)

Amendment of First Schedule to West Ben Act XII of 1956.

2. In the First Schedule to the West Bengal Premises Tenancy Act, 1956, for clause (1), the following clause shall be substituted:—

"(1) Where the premises are situate on land wholly within the ordinary original civil jurisdiction of the High Court at Calcutta,—

(i) where the value of the suit exceeds ten lakh rupees—to the High Court at Calcutta;

(ii) where the value of the suit does not exceed ten lakh rupees but exceeds thirty thousand rupees—to the City Civil Court established under section 3 of the City Civil Court Act, 1953; West Ben Act XXI of 1953.

(iii) except as otherwise provided in the foregoing provisions of this clause, to the Chief Judge of the Court of Small Causes constituted under the Presidency Small Cause Courts Act, 1882, in the town of Calcutta, who may try the suit himself or may transfer the suit for trial to any other Judge of the said Court who shall, then, try the suit as a Court of first instance.". 15 of 1882

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

Published by the Controller of Printing and Stationery, West Bengal and printed at Saraswaty Press Ltd. (Government of West Bengal Enterprise), Calcutta 700 056.

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No. WB(Part-III)/99/SAR-12

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VAISAKHA 30] THURSDAY, MAY 20, 1999 [SAKA 1921

PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 1178-L.—20th May, 1999.—The following Act of the West Bengal Legislature, having been assented to by the President of India, is hereby published for general information:—

West Bengal Act XIV of 1998

THE WEST BENGAL SCHOOL SERVICE COMMISSION (AMENDMENT) ACT, 1998.

[*Passed by the West Bengal Legislature.*]

[Assent of the President of India was first published in the *Calcutta Gazette, Extraordinary*, of the 20th May, 1999.]

An Act to amend the West Bengal School Service Commission Act, 1997.

WHEREAS it is expedient to amend the West Bengal School Service Commission Act, 1997, for the purposes and in the manner hereinafter appearing; West Ben Act IV of 1997.

It is hereby enacted in the Forty-ninth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the West Bengal School Service Commission (Amendment) Act, 1998.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

The West Bengal School Service Commission (Amendment) Act, 1998.

(Section 2.)

Amendment of section 3 of West Ben Act IV of 1997

2. In sub-section (2) of section 3 of the West Bengal School Service Commission Act, 1997,—

(a) for the words "four regions", the words "five regions" shall be substituted, and

(b) for the words "and the Northern Region;", the words ", the Northern Region and the Hill Region;" shall be substituted.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

Published by the Controller of Printing and Stationery, West Bengal and printed at Saraswaty Press Ltd.
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VAISAKHA 30] THURSDAY, MAY 20, 1999 [SAKA 1921

PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 1179-L.—20th May, 1999.—The following Act of the West Bengal Legislature, having been assented to by the President of India, is hereby published for general information:—

West Bengal Act XV of 1998

THE REGISTRATION (WEST BENGAL AMENDMENT) ACT, 1998.

[*Passed by the West Bengal Legislature.*]

[Assent of the President of India was first published in the *Calcutta Gazette, Extraordinary*, of the 20th May, 1999.]

An Act to amend the Registration Act, 1908, in its application to West Bengal.

WHEREAS it is expedient to amend the Registration Act, 1908, in its application to West Bengal, for the purpose and in the manner hereinafter appearing; 16 of 1908.

It is hereby enacted in the Forty-ninth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Registration (West Bengal Amendment) Act, 1998.

(2) It extends to the whole of West Bengal.

The Registration (West Bengal Amendment) Act, 1998.

(Sections 2, 3.)

(3) It shall come into force on such date, or shall be deemed to have come into force on such date not earlier than the first day of April, 1998, as the State Government may, by notification in the *Official Gazette*, appoint.

Application of the Act.

2. The Registration Act, 1908 (hereinafter referred to as the principal Act) shall, in its application to West Bengal, be amended in the manner hereinafter provided. 16 of 1908.

Insertion of new section 30B in Act 16 of 1908

3. After section 30A of the principal Act, the following section shall be inserted:—

"Special power of registration in certain cases by Registrar of Assurances, Calcutta.

30B. Notwithstanding anything contained elsewhere in this Act, the Registrar of Assurances, Calcutta, may, without regard to the situation in any part of India outside the State of West Bengal of the property to which a document relates, receive and register the document where such document is in the nature of—

(a) a mortgage bond executed by an employee of a Government, a statutory body or a local authority in favour of such Government, statutory body or local authority as security for advances taken by such employee for house-building purposes; or

(b) a reconveyance executed by a Government, a statutory body or a local authority in favour of an employee of such Government, statutory body or local authority on repayment of the advances taken by such employee for house-building purposes.".

By order of the Governor,

S. MAITRA,

Special Officer & ex officio

Jt. Secy. to the Govt. of West Bengal

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JYAISTHA 3] MONDAY, MAY 24, 1999 [SAKA 1921

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No 1425-FT Calcutta, the 24th May, 1999

NOTIFICATION

In exercise of the power conferred by sub-section (1) of section 25 of the West Bengal Sales Tax Act, 1994 (West Ben Act XLIX of 1994) (hereinafter referred to as the said Act), the Governor is pleased hereby to make, after giving by notification fourteen days' notice of his intention so to do, as required by sub-section (1) of section 25 of the said Act, the following additions to, amendments in, or alterations of, Schedule IV and Schedule VIIIA to the said Act:—

Amendments

In the said Act,—

(1) in Schedule IV, in PART A,—

(a) in the entry in column (2) against serial No 14 in column (1), *omit* the words "or bodies";

(b) after serial No 14 in column (1) and the entry relating thereto in column (2), *insert* the following serial No in column (1) and entry relating thereto in column (2):—

"14A Bodies of all types of vehicles referred to in serial No. 79",

(c) for the entry in column (2) against serial No. 133 in column (1), *substitute* the following entry.—

"Pure silk cloth manufactured or made in India",

(d) for the entry in column (2) against serial No. 168 in column (1), *substitute* the following entry:—

"Rice and broken particles of rice.";

(e) for the entry in column (2) against serial No. 169 in column (1), *substitute* the following entry:—

"Wheat and broken particles of wheat";

(f) for the entry in column (2) against serial No. 189 in column (1), *substitute* the following entry:—

"Synthetic fibre, such as, acrylic fibre or polyester fibre.";

(g) after serial No. 194 in column (1) and the entry relating thereto in column (2), *insert* the following serial No. in column (1) and entries relating thereto in column (2):—

"194A. (i) Textile fabrics of all varieties, other than those specified in serial No. 81 of Schedule I;

(ii) Pure silk cloth, other than those specified in serial No. 133 of this Schedule.";

(h) for serial No. 195 in column (1) and the entry relating thereto in column (2), *substitute* the following serial Nos. in column (1) and entries relating thereto in column (2):—

"195. Fire bricks and refractory bricks.

196. Glass bottles.

197. Tools, other than those specified elasewhere in this Schedule or in any other Schedule.

198. Engineering goods, other than those specified elsewhere in this Schedule or in any other Schedule.

199. *Hawai Chappals, Chappals* and *sandals* made of plastic.

200. Minerals, other than those specified elsewhere in this Schedule or in any other Schedule.

201. Feed additives like nutrients, medicines or supplements for cattle or pig.

202. Poultry feed additives like nutrients, medicines or supplements.

203. Components of storage battery.

204. Printing ink.

205. Oil engine, alternator, generator, generating set including spare parts, components and accessories thereof.

206. Items of goods not specified by name or description, other than those specified in Schedule I or Schedule VIIIA.";

(2) in Schedule VIIIA,—

(a) for serial No. 7 in column (1) and the entries relating thereto in column (2), sub-column (a) and sub-column (b) of column (3), and column (4), *substitute* the following serial Nos. in column (1) and entries relating thereto in column (2), sub-column (a) and sub-column (b) of column (3), and column (4) respectively:—

"7. Electrical appliances, that is to say,—

(i) electric calling bell, buzzer and musical bell;

(ii) lamp shade, lamp shade holder including bracket, chandelier;

(iii) electric wire, cable, lamp holder, switch, switch box, switch board, meter-board, socket, fuse, plug, batten and power supply indicator,

but excluding any item separately specified elasewhere in this Schedule or in any other Schedule. Two Twelve Ten

7A. Electrical goods, that is to say,—

(i) winding wires and strips;

(ii) insulating materials, insulator;

(iii) jointing materials;

(iv) circuit breakers;

(v) panel boards, distribution boards including components, accessories and spare parts thereof;

(vi) electrical relays and single phasing preventors;

(vii) heating elements;

(viii) overhead transmission line materials including components, accessories and spare parts thereof. Two Seven Five";

(b) in the entry in column (2) against serial No. 8 in column (1), for the word "including", *substitute* the word "excluding".

2. In this notification, the amendments proposed in—

(i) sub-clause (b) of clause (1) shall come into force, and shall be deemed to have come into force, on the 1st day of May, 1995;

(ii) sub-clause (c), and sub-clause (g), of clause (1) shall come into force on the 1st day of July, 1999; and

(iii) the remaining sub-clauses of clause (1), and clause (2) shall come into force, and shall be deemed to have come into force, on the 1st day of April, 1999.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex-officio *Dy. Secy. to the Govt. of West Bengal.*

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

HOME DEPARTMENT

Political

NOTIFICATION

No. 3367-P. Calcutta, the 27th May, 1999.

In exercise of the power conferred by the proviso to article 309 of the Constitution of India, and in supersession of all previous notifications on the subject, the Governor is pleased hereby to make the following rules regulating the recruitment to the posts of Junior Technical Assistant in the West Bengal Secretariat Library under the Home (Political) Department, Government of West Bengal:—

Rules

A. *Method of recruitment:*

(i) By selection (direct recruitment) through the Public Service Commission, West Bengal, departmental candidates being eligible to apply; or

(ii) By promotion from the posts of Catalogures in the West Bengal Secretariat Library.

B. *Qualifications for direct recruitment:*

A degree along with a degree in Library Science of a recognised University.

C. *Age:*

Not more than 32 years on the 1st January of the year of advertisement, relaxable at the discretion of the Public Service Commission, West Bengal, for candidates having higher qualifications than those prescribed in these rules;

Provided that the age limit shall not apply to the permanent Government employees applying for direct recruitment and to the cases of promotion.

D. *Appointing authority:*

Deputy Secretary to the Government of West Bengal, Home (Political) Department.

By order of the Governor,

T. K. BURMAN,

Spl. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 1469-F.T. Calcutta, the 27th May, 1999.

RESOLUTION

The Governor is pleased hereby to make the following amendments in this department resolution No. 1460-F.T., dated the 27th May, 1994, published at pages 1-4 of Part I of the *Calcutta Gazette, Extraordinary* of 27th May, 1994, as subsequently amended (hereinafter referred to as the said resolution):—

Amendments

In the said resolution,—

(1) in paragraph 1, in sub-paragraph (2), for the words, figures and letters "till the 31st day of March, 1999.", *substitute* the words, figures and letters "till the 31st day of March, 2000.";

(2) in paragraph 3,—

(a) *omit* sub-paragraph (i);

(b) in sub-paragraph (ii), for the figures, words and brackets "(ii) A registered dealer who manufactures", *substitute* the words "A registered dealer who manufactures";

(3) in Schedule 'A', in the heading, for the words "Goods manufactured in a manufacturing Unit in West Bengal.", *substitute* the words "Goods manufactured in a Small Scale Industrial Unit in West Bengal.";

(4) in Form I,—

(a) for the entries against serial No. 2, *substitute* the following entry:—

"Name of the goods manufactured in West Bengal as specified in Schedule 'A' or Schedule 'B' in his S.S.I. Unit.";

(b) after serial No. 7, in the declaration, *omit* the words "*Unit, other than S.S.I. Unit/*".

2. This notification shall come into force, and shall be deemed to have come into force, on the 1st day of April, 1999.

ORDER

Ordered that the resolution be published in the *Calcutta Gazette* for general information.

Ordered also that copies of the resolution be sent to all departments of the State Government, Ministry of Finance Department of Revenue, Government of India, the Principal Accountant General, West Bengal and Commissioner of Commercial Taxes, West Bengal

By order of the Governor,

N BARMAN ROY,
Officer-on-Spl. Duty & ex officio Dy Secy to the Govt of West Bengal.

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 1484-F.T. Calcutta, the 28th May, 1999.

NOTIFICATION

In exercise of the power conferred by section 57 of the Bengal Agricultural Income-tax Act, 1944 (Ben. Act IV of 1944), the Governor is pleased hereby to make the following amendments in the Bengal Agricultural Income-tax Rules, 1944, as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules,—

(1) renumber rule 2 as sub-rule (1) of that rule and after sub-rule (1) as so renumbered, *insert* the following sub-rule:—

"(2) All expressions used in these rules, which are not defined, but defined in the Act, shall have the same meanings as in the Act.";

(2) after rule 20, *insert* the following rule:—

"20A. (1) The Commissioner may transfer to an Additional Commissioner any application for revision, filed by an assessee before him under section 37 on any date prior to the 1st day of April, 1999, and pending on the 31st day of March, 1999, for disposal by the Additional Commissioner in accordance with the provisions of the Act and the rules made thereunder.

(2) The Commissioner may, by an order in writing, direct that an application for revision under section 37 shall be made by an assessee to such Additional Commissioner as he deems fit and proper.";

(3) in rule 21, for sub-rule (4), *substitute* the following sub-rule:—

"(4) For the purposes of these rules, an Agricultural Income-tax Officer shall be subordinate to an Assistant Commissioner, an Assistant Commissioner shall be subordinate to a Deputy Commissioner, a Deputy Commissioner shall be subordinate to an Additional Commissioner, and an Additional Commissioner shall be subordinate to the Commissioner.".

2. This notification shall come into force, and shall be deemed to have come into force, on the 1st day of April, 1999.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio
Dy. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 1485-F.T. Calcutta, the 28th May, 1999.

NOTIFICATION

In exercise of the power conferred by section 10 of the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972 (West Ben. Act XXI of 1972), the Governor is pleased hereby to make the following amendments in the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Rules, 1972, as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules,—

(1) in rule 2,—

(a) for clause (a), *substitute* the following clause:—

'(a) "Assessing Officer" means the Agricultural Income-tax Officer, appointed under sub-section (2) of section 21 of the Bengal Agricultural Income-tax Act, 1944 (Ben. Act IV of 1944);';

(b) for clause (f), *substitute* the following clauses:—

'(f) "Additional Commissioner" means the Additional Commissioner of Agricultural Income-tax appointed under sub-section (2) of section 21 of the Bengal Agricultural Income-tax Act, 1944 (Ben. Act IV of 1944);

(g) "Assistant Commissioner" means the Assistant Commissioner of Agricultural Income-tax appointed under sub-section (2) of section 21 of the Bengal Agricultural Income-tax Act, 1944 (Ben. Act IV of 1944);

(h) "Deputy Commissioner" means the Deputy Commissioner of Agricultural Income-tax appointed under sub-section (2) of section 21 of the Bengal Agricultural Income-tax Act, 1944 (Ben. Act IV of 1944);

(i) "Inspector" means Inspector of Agricultural Income-tax appointed by the State Government.';

(2) after rule 2, *insert* the following rule:—

"Subordination of officers and jurisdiction of such officers.

2A. (1) For the purposes of these rules, an Inspector shall be subordinate to an Agricultural Income-tax Officer, an Agricultural Income-tax Officer shall be subordinate to an Assistant Commissioner, an Assistant Commissioner shall be subordinate to a Deputy Commissioner, a Deputy Commissioner shall be subordinate to an Additional Commissioner and an Additional Commissioner shall be subordinate to the Commissioner.

(2) For carrying out the purposes of the Act, the Commissioner shall have the jurisdiction over the whole of West Bengal and may specify, by order in writing, the area or areas over which the officer subordinate to him shall exercise jurisdiction.";

(3) after rule 10B, *insert* the following rule:—

"Inspection

10C. The Commissioner, the Additional Commissioner, the Deputy Commissioner, the Assistant Commissioner, the Agricultural Income-tax Officer and the Inspector may enter any hotel or restaurant in West Bengal at any reasonable time with a view to inspecting whether the provisions of the Act or the rules made thereunder are being complied with.";

(4) (a) *renumber* rule 11 as sub-rule (1) of that rule, and in sub-rule (1) as so renumbered, for the word "Commissioner", *substitute* the words "Assistant Commissioner";

(b) after sub-rule (1), *insert* the following sub-rule:—

"(2) All memoranda of appeal preferred under sub-section (1) of section 5A and pending before the Commissioner on and from the date of coming into force of this sub-rule shall stand transferred to the Assistant Commissioner for disposal in accordance with the provisions of the Act and the rules made thereunder:

Provided that if any memorandum of appeal has been heard in part or heard but order has not been passed before the aforesaid date, nothing in this sub-rule shall apply to such memorandum.";

(5) after rule 12, *insert* the following rule:—

"Proceedings for disposal of appeals

12A. (1) Where an appeal is entertained by the appellate authority, he shall serve upon the appellant a notice in Form D directing him to appear and produce before such authority such documents, accounts or evidence as the appellant wishes to rely on in support of the grounds taken in the memorandum of appeal, on the date, and at the time and place, specified in such notice.

(2) The appellate authority shall fix a date of hearing of appeal ordinarily not before thirty days from the date of issue of the notice referred to in sub-rule (1).

(3) After hearing the appellant and considering the accounts, documents or evidence produced by him, the appellate authority shall, by an order in writing, dispose of the appeal to the best of his judgment in accordance with the provisions of sub-section (2) of section 5A and send a copy of such order to the appellant and to the assessing authority whose order forms the subject matter of the appeal:

Provided that where the appellant fails to appear before the appellate authority on the date specified in the notice referred to in sub-rule (1) or on such other date as may be allowed by such appellate authority or fails to produce accounts, documents or evidence, the appellate authority shall dispose of the appeal *ex parte* to the best of his judgment.";

(6) in rule 13,—

(a) in sub-rule (2), for the words and figures "of rules 11 and 12", *substitute* the words, figures and letter "of rule 11, rule 12 and rule 12A.";

(b) in sub-rule (4), after the words "a notice", *insert* the words and letter "in Form E";

(7) after rule 13, *insert* the following rules:—

"Proceedings for *suo motu* revision by the Commissioner

14. (1) Where it appears to the Commissioner that an assessment order or any other order passed by an authority subordinate to him under the Act and the rules made thereunder is required to be revised by him on his own motion under section 5B, the Commissioner shall serve upon the proprietor a notice in Form E directing such proprietor to appear before him and to show cause.

(2) The Commissioner shall fix a date of hearing under sub-rule (1) ordinarily not before thirty days from the date of issue of the notice under the said sub-rule.

(3) After considering the objection, if any, made in pursuance of the notice under sub-rule (1) and after examining any account, document or evidence produced in support thereof before the Commissioner on the date specified in such notice or on such other date as may be allowed by him and also after considering the evidence or information which the Commissioner has in his possession, he shall, by an order in writing, revise to the best of his judgment the order referred to in the notice served under sub-rule (1):

Provided that where a proprietor fails to appear and show cause against the proposed revision, the Commissioner shall revise the order *ex parte* to the best of his judgment.

(4) A copy of the order passed under sub-rule (3) shall be sent to the proprietor, and also to the authority whose order has been revised.

Manner of making application for revision under section 5C.

15. (1) The proprietor (hereinafter referred to as the applicant) who is aggrieved by an order, passed by an appellate authority under section 5A, shall make an application to the Commissioner in Form C in duplicate for revision of such order under section 5C within sixty days from the date of receipt of an order, or within such further time as may be allowed by him.

(2) The application for revision shall contain, *inter alia*, the following particulars:—

(a) the date of order sought to be revised;

(b) the name and designation of the authority who has passed the order referred to in clause (a);

(c) the grounds of the application for revision set out briefly but clearly;

(d) the date of receipt of the order or notice, as the case may be;

(e) prayer of the applicant for remedy of the grievance stated in the grounds of the application.

(3) The application for revision shall be accompanied by a copy of the order sought to be revised.

(4) In the application for revision, the applicant shall endorse that the facts set out and verified in such application are true to the best of his knowledge.

(5) The application for revision in Form C by a proprietor shall be verified and signed by him in the manner referred to in the said Form.

(6) The application for revision shall be presented by the applicant, or sent by registered post, to the Commissioner.

(7) Where an application for revision is sent by registered post, such application shall be deemed to have been presented on the date on which it is accepted and registered by the post office.

Proceedings for disposal of application for revision.

16. (1) Where it appears to the Commissioner that an application made under rule 15 is in order, he shall serve upon the applicant a notice in Form D directing him to appear and produce before him such accounts, documents or evidence as he wishes to rely on in support of the grounds taken in such application on the date and at the time and place specified in the notice.

(2) The Commissioner shall fix a date for hearing of the application for revision ordinarily not before thirty days from the date of issue of the notice referred to in sub-rule (1).

(3) After hearing the applicant and considering the accounts, documents or evidence produced by him, the Commissioner shall, by an order in writing, dispose of the application for revision to the best of his judgment in accordance with the provisions of section 5C, and send a copy of the order to the applicant and the authority whose order has been revised:

Provided that where the applicant fails to appear and produce any accounts, documents or evidence before the Commissioner on the date specified in the notice referred to in sub-rule (1) or on such other date as may be allowed by him, he shall dispose of the application *ex parte* to the best of his judgment.";

(8) in Form C,—

(a) in the heading,—

(i) after the word and figures "rule 12", *insert* the word and figures "/rule 15";

(ii) after the words "of appeal", *insert* the words "/review/revision";

(b) in the first paragraph, after item (a), *insert* the following item:—

"(aa) Date or order against which this application is made.";

(c) in the second paragraph,—

(i) for item (2), *substitute* the following item:—

"(2) A certified copy of the order/appealed against/against which the application is made is attached.";

(ii) in item (3), after the words "interest determined", *insert* the words and brackets "(copy of the receipted challan enclosed)";

(iii) in item (5), after the words "the memorandum of appeal,", *insert* the words "/review/revision.";

(9) after FORM C, *insert* the following forms:—

"The West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Rules, 1972.

FORM D

Notice to the appellant/applicant for appearance in connection with his appeal/review/revision/petition.

[*See* rule 12A(1)/16(1)]

To

..... (appellant/applicant)

..... (address)

With reference to your application for appeal/review/revision, dated the ..... against the order of ..... (name of the authority), you are hereby informed that the appeal/review/revision case No. ..... of ..... has been started and the application will be heard by the undersigned on .....(date) at ..... (place) at ..... (time)

You should appear before the undersigned on the date and at the time fixed either in person or by a duly authorised agent.

Take notice that in default of your appearance, the said application will be considered and decided in your absence

Signature .....

Date: ..... Designation .....

"The West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Rules, 1972.

FORM E

Notice to proprietor under section *5A(3)/*5B.

[*See* rule 13(4)/14(1)]

To

.. .. (proprietor)

..... (address)

Whereas it appears to me to be necessary,—

*(a) to review my order passed on ..... under *section/*rule ..... ,

*(b) to revise the order passed by ..... dated ..... under *section/*rule .....;

You are hereby informed that if you wish to prefer any objection against such *review/*revision, you should attend either personally or by an agent authorised for that purpose at the office of the undersigned at ..... on the ..... day of ..... .

Signature .....

Date· ..... Designation .....

..... office

*Strike out which is not applicable ".

2 This notification should come into force, and shall be deemed to have came into force, on the 1st day of April, 1999.

By order of the Governor,

N. BARMAN ROY,

Officer-on-Spl. Duty and ex officio

Dy. Secy. to the Govt of West Bengal

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No 1486-F.T. Calcutta, the 28th May, 1999.

NOTIFICATION

In exercise of the power conferred by section 8 of the West Bengal Entertainment-cum-Amusement Tax Act, 1982 (West Ben. Act VI of 1982) (hereinafter referred to as the said section), the Governor is pleased hereby to authorise, with immediate effect, the following officers attached to the Bureau of Investigation constituted under section 7, read with clause (e) of section 107, of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) for the purpose of the said section:—

Civil Wing

(1) Additional Commissioner of Commercial Taxes, Bureau of Investigation,
(2) Deputy Commissioner of Commercial Taxes, Bureau of Investigation,
(3) Assistant Commissioner of Commercial Taxes, Bureau of Investigation,
(4) Commercial Tax Officer, Bureau of Investigation, and
(5) Inspector of Commercial Taxes, Bureau of Investigation.

Police Wing

(1) Deputy Inspector General of Police, Bureau of Investigation,
(2) Deputy Superintendent of Police, Bureau of Investigation,
(3) Inspector of Police, Bureau of Investigation, and
(4) Sub-Inspector of Police, Bureau of Investigation.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio
Dy. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No 1487-F T. Calcutta, the 28th May, 1999

NOTIFICATION

In exercise of the power conferred by sub-section (1) of section 18 of the West Bengal Sales Tax Act, 1994 (West Ben Act XLIX of 1994), the Governor is pleased hereby to make the following amendments in this department notification No 1109-F.T., dated the 20th April, 1995, as subsequently amended (hereinafter referred to as the said notification):—

Amendments

In the said notification, in the Table, in Part A,—

(1) in the entry in column (2) against serial No. 14 in column (1), *omit* the words "or bodies";

(2) after serial No. 14 in column (1) and the entries relating thereto in column (2) and column (3), *insert* the following serial No. in column (1) and entries relating thereto in column (2) and column (3) respectively:—

"14A. Bodies of all types of vehicles referred to in serial No. 79. Seven";

(3) for the entry in column (2) against serial No. 133 in column (1), *substitute* the following entry:—

"Pure silk cloth manufactured or made in India.";

(4) for the entry in column (2) against serial No. 168 in column (1), *substitute* the following entry:—

"Rice and broken particles of rice.";

(5) for the entry in column (2) against serial No. 169 in column (1), *substitute* the following entry:—

"Wheat and broken particles of wheat.";

(6) for the entry in column (2) against serial No. 189 in column (1), *substitute* the following entry:—

"Synthetic fibre, such as, acrylic fibre or polyester fibre.";

(7) after serial No. 194 in column (1) and the entries relating thereto in column (2) and column (3), *insert* the following serial No. in column (1) and entries relating thereto in column (2) and column (3) respectively:—

"194A.	(i) Textile fabrics of all varieties, other than those specified in serial No. 81 of Schedule I;	Fifteen
	(ii) Pure silk cloth, other than those specified in serial No. 133 of this Schedule.	Fifteen";

(8) for serial No. 195 in column (1) and the entries relating thereto in column (2) and column (3), *substitute* the following serial Nos. in column (1) and entries relating thereto in column (2) and column (3) respectively:—

"195.	Fire bricks and refractory bricks.	Five
196.	Glass bottles.	Five
197.	Tools, other than those specified elsewhere in this Schedule or in any other Schedule.	Seven
198.	Engineering goods, other than those specified elsewhere in this Schedule or in any other Schedule.	Seven
199.	*Hawai chappals, chappals* and *sandals* made of plastic.	Three
200.	Minerals, other than those specified elsewhere in this Schedule or in any other Schedule.	Five
201.	Feed additives like nutrients, medicines or supplements for cattle or pig.	Two
202.	Poultry feed additives like nutrients, medicines or supplements.	One
203.	Components of storage battery.	Five
204.	Printing ink.	Five
205.	Oil engine, alternator, generator, generating set including spare parts, components and accessories thereof.	Seven
206.	Items of goods not specified by name or description, other than those specified in Schedule I or Schedule VIIIA.	Twelve.".

2. Clause (2) of this notification shall come into force, and shall be deemed to have come into force, on the 1st day of May, 1995, clause (3) and clause (7) of this notification shall come into force on the 1st day of July, 1999, and the remaining clauses of this notification shall come into force, and shall be deemed to have come into force, on the 1st day of April, 1999.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio
Dy. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 1535-F.T. Calcutta, the 1st June, 1999.

NOTIFICATION

WHEREAS the Governor is satisfied that it is necessary so to do in the public interest;

NOW, THEREFORE, in exercise of the power conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the Governor is pleased hereby to make the following amendment in this department notification no. 2650-F.T., dated the 14th September, 1995, as subsequently amended (hereinafter referred to as the said notification):—

Amendment

In the said notification, for the figures, letters and words "24th day of May, 1999,", *substitute* the figures, letters and words "24th day of May, 2000,".

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio
Dy. Secy. to the Govt. of West Bengal.

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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 1276-L.—1st June, 1999.—The following Act of the West Bengal Legislature, having been assented to by the President of India, is hereby published for general information:—

West Bengal Act XVI of 1998

THE WAKF (WEST BENGAL AMENDMENT) ACT, 1998.

[*Passed by the West Bengal Legislature.*]

[Assent of the President of India was first published in the *Calcutta Gazette, Extraordinary*, of the 1st June, 1999.]

An Act to amend the Wakf Act, 1995, in its application to West Bengal.

WHEREAS it is expedient to amend the Wakf Act, 1995, in its application to West Bengal, for the purpose and in the manner hereinafter appearing; 43 of 1995

It is hereby enacted in the Forty-ninth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Wakf (West Bengal Amendment) Act, 1998.

(2) It extends to the whole of West Bengal.

(3) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

The Wakf (West Bengal Amendment) Act, 1998.

(Sections 2, 3.)

Application of the Act

2. The Wakf Act, 1995 (hereinafter referred to as the principal Act), shall, in its application to West Bengal, be amended for the purpose and in the manner hereinafter appearing.

Amendment of section 55A

3. In section 55A of the principal Act as inserted by the Wakf (West Bengal Amendment) Act, 1997,— West Ben Act XXXIII of 1997

(1) in sub-section (1), the words ", or with fine which may extend to five thousand rupees, or with both" shall be omitted;

(2) in sub-section (2), after the word "cognizable", the words "and non-bailable" shall be inserted;

(3) sub-section (5) shall be omitted.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 1570-F.T. Calcutta, the 3rd June, 1999.

NOTIFICATION

WHEREAS the Governor is satisfied that it is necessary so to do in the public interest;

NOW, THEREFORE, in exercise of the power conferred by sub-section (2) of section 18 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) (hereinafter referred to as the said Act), the Governor is pleased hereby to direct that tax shall be payable at the rate specified in column (2) of the Table below in respect of sales of such class of goods, by such category of dealers, as is specified in column (1), subject to the conditions specified in column (3), of the said Table:—

TABLE

Class of goods and category of dealers	Rate of tax (*per centum*)	Conditions
(1)	(2)	(3)
Sales of foreign liquor as specified in serial No. 181 in Part A of Schedule IV to the said Act by the Canteen Stores Department of the Government of India or the Regimental or Unit-run Canteen attached to the military units in West Bengal.	Fifteen.	A certificate, duly signed by an officer not below the rank of Commanding Officer to the effect that the goods specified in column (1) are sold to the members of the Defence Forces of India, shall be produced before the appropriate assessing authority

2. This notification shall come into force, and shall be deemed to have come into force, on the 1st day of April, 1999.

By order of the Governor,
N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio
Dy. Secy. to the Govt. of West Bengal.

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PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 1334-L.—8th June, 1999.—The Governor having been pleased to order, under rule 66 of the Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons and the Financial Memorandum which accompany it, in the *Calcutta Gazette*, the Bill, the Statement of Objects and Reasons and the Financial Memorandum are accordingly hereby published for general information:—

Bill No. 8 of 1999

THE PRESIDENCY SMALL CAUSE COURTS (WEST BENGAL AMENDMENT) BILL, 1999.

A BILL

to amend the Presidency Small Cause Courts Act, 1882, in its application to West Bengal.

WHEREAS it is expedient to amend the Presidency Small Cause Courts Act, 1882, in its application to West Bengal, for the purposes and in the manner hereinafter appearing; 15 of 1882

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the Presidency Small Cause Courts (West Bengal Amendment) Act, 1999.

(2) It shall come into force at once.

The Presidency Small Cause Courts (West Bengal Amendment) Bill, 1999.

(Clauses 2-4.)

Application of the Act

2. The Presidency Small Cause Courts Act, 1882 (hereinafter referred to as the principal Act), shall, in its application to West Bengal, be amended in the manner hereinafter provided.

Amendment of section 18 of Act 15 of 1882

3. In Chapter IV of the principal Act, section 18 shall be renumbered as sub-section (1) of that section and after sub-section (1) as so renumbered, the following sub-sections shall be inserted:—

"(2) Notwithstanding anything contained in section 19 or sub-section (1) of this section, but subject to the provisions of sub-clause (iii) of clause (1) of the First Schedule to the West Bengal Premises Tenancy Act, 1956, the Small Cause Court shall have jurisdiction to try all suits and proceedings for eviction of a tenant under Chapter III of the said Act as a civil court of ordinary original jurisdiction. West Ben Act XII of 1956

(3) Notwithstanding anything contained elsewhere in this Act, in respect of suits and proceedings referred to in sub-section (2), the summons and process shall be served in the manner provided by the Code of Civil Procedure, 1908, for the service of summons and process.". 5 of 1908.

Insertion of new section 37A

4. In Chapter VI of the principal Act, after section 37, the following section shall be inserted:—

"Appeal and revision

37A. Notwithstanding anything to the contrary contained in this chapter or elsewhere in this Act, an appeal or revision arising out of a suit or proceeding under sub-section (2) of section 18 shall lie to the City Civil Court established under section 3 of the City Civil Court Act, 1953.". West Ben Act XXI of 1953

STATEMENT OF OBJECTS AND REASONS.

At present the pecuniary jurisdiction of the Court of Small Causes of Calcutta extends to all suits of a civil nature when the amount or value of the subject-matter does not exceed ten thousand rupees. This has been too meagre in the context of inflated market price during the last twenty years after the Presidency Small Cause Courts Act, 1882 (15 of 1882) was last amended by the State Legislature so as to raise the amount or value of the subject-matter from five thousand rupees to ten thousand rupees. Upon such enhancement of the amount or value of the subject-matter and on the creation of separate forums like Bank Debt Recovery Tribunal, Railway Claims Tribunal, etcetera by the Government of India, the number of cases in which the Small Causes Court of Calcutta has jurisdiction, is on the decrease. Hence it is necessary to entrust the Court of Small Causes of Calcutta also with suits and proceedings relating to eviction of a tenant under Chapter III of the West Bengal Premises Tenancy Act, 1956 (West Ben. Act XII of 1956), where the value of the suit does not exceed thirty thousand rupees, in which the Court shall have jurisdiction so that the Court may dispense justice to a wider section of the litigant public.

2. The Bill has been framed with the above object in view.

CALCUTTA,
The 7th June, 1999.

NISITH ADHIKARY,
Member-in-charge.

FINANCIAL MEMORANDUM.

There is no financial implication involved in the Bill.

CALCUTTA,
The 7th June, 1999.

NISITH ADHIKARY,
Member-in-charge.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 1335-L.—8th June, 1999.—The Governor having been pleased to order, under rule 66 of the Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons and the Financial Memorandum which accompany it, in the *Calcutta Gazette*, the Bill, the Statement of Objects and Reasons and the Financial Memorandum are accordingly hereby published for general information:—

Bill No. 9 of 1999

THE CITY CIVIL COURT (AMENDMENT) BILL, 1999.

A
BILL

to amend the City Civil Court Act, 1953.

WHEREAS it is expedient to amend the City Civil Court Act, 1953, for the purposes and in the manner hereinafter appearing; West Ben Act XXI of 1953

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the City Civil Court (Amendment) Act, 1999.

(2) It shall come into force at once.

Amendment of section 2 of West Ben Act XXI of 1953.

2. In section 2 of the City Civil Court Act, 1953 (hereinafter referred to as the principal Act),—

(1) for clause (5), the following clause shall be substituted:—

'(5) "proceeding" includes any proceeding arising out of a suit of a civil nature and any other proceeding whatsoever of a civil nature not arising out of a suit;';

The City Civil Court (Amendment) Bill, 1999.

(Clauses 3-6.)

(2) in clause (6), for the figures "1882.", the figures "1882;" shall be substituted;

(3) after clause (6), the following clause shall be inserted:—
'(7) "suit" includes an appeal.'.

Amendment of section 7

3. In section 7 of the principal Act, the words "in the exercise of its ordinary original civil jurisdiction" shall be omitted.

Amendment of section 8

4. In section 8 of the principal Act, after sub-section (2), the following sub-section shall be inserted:—

"(3) Save as otherwise provided in the foregoing provisions of this section, the City Civil Court shall have jurisdiction and the High Court shall not have jurisdiction in respect of an appeal arising out of a suit or proceeding for the recovery of possession of any premises under the West Bengal Premises Tenancy Act, 1956.". West Ben Act XII of 1956

Insertion of new section 8A

5. After section 8 of the principal Act, the following section shall be inserted:—

'Revision 8A. A revision arising out of a suit or proceeding for the recovery of possession of any premises under the West Bengal Premises Tenancy Act, 1956, shall lie to the City Civil Court.

Explanation.—For the purposes of this section, "City Civil Court" shall be deemed to be a District Court within the meaning of section 115A of the Code of Civil Procedure, 1908.'. 5 of 1908

Saving and transfer of pending cases and proceedings

6. (1) Nothing in this Act shall affect any appeal or proceeding relating to the recovery of possession of any premises under the West Bengal Premises Tenancy Act, 1956, pending in the High Court on the date on which this Act comes into force, and every such appeal or proceeding shall be continued as if this Act had not been passed.

(2) All suits and proceedings of the value not exceeding thirty thousand rupees in each individual case relating to the recovery of possession of any premises under the West Bengal Premises Tenancy Act, 1956, pending in the City Civil Court on the date immediately before the date of coming into force of this Act, shall stand transferred to the Small Cause Court on the date on which this Act comes into force.

STATEMENT OF OBJECTS AND REASONS.

It has been decided to extend the jurisdiction of the Court of Small Causes of Calcutta to suits and proceedings relating to eviction of a tenant under Chapter III of the West Bengal Premises Tenancy Act, 1956 (West Ben. Act XII of 1956), where the value of the suit does not exceed thirty thousand rupees, so as to make justice at the level of the Court available to more members of the litigant public. It has also been decided that consequent to the extension of the jurisdiction of the Small Cause Court, the City Civil Court shall have jurisdiction in respect of certain appeals from the order of a Judge of the Small Cause Court of final orders in a proceeding arising out of execution of any decree passed therein.

2. The Bill has been framed with the above object in view.

CALCUTTA,
The 7th June, 1999.

NISITH ADHIKARY,
Member-in-charge.

FINANCIAL MEMORANDUM.

There is no financial implication involved in the Bill.

CALCUTTA,
The 7th June, 1999.

NISITH ADHIKARY,
Member-in-charge.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 1474-L.—15th June, 1999.—The Governor having been pleased to order, under rule 66 of the Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons which accompanies it, in the *Calcutta Gazette*, the Bill and the Statement of Objects and Reasons are accordingly hereby published for general information:—

Bill No. 10 of 1999

THE WEST BENGAL REGULATION OF RECRUITMENT IN STATE GOVERNMENT ESTABLISHMENTS AND ESTABLISHMENTS OF PUBLIC UNDERTAKINGS, STATUTORY BODIES, GOVERNMENT COMPANIES AND LOCAL AUTHORITIES BILL, 1999.

A
BILL

to provide for the regulation of recruitment in State Government establishments and establishments of public undertakings, statutory bodies, Government companies and local authorities in West Bengal.

WHEREAS it is expedient to provide for the regulation of recruitment in State Government establishments and establishments of public undertakings, statutory bodies, Government companies and local authorities in West Bengal with a view to providing equal opportunity to all citizens in matters relating to employment or appointment to any post in any such establishment;

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

The West Bengal Regulation of Recruitment in State Government Establishments and Establishments of Public Undertakings, Statutory Bodies, Government Companies and Local Authorities Bill, 1999.

(Clauses 1, 2.)

Short title, extent, commencement and application

1. (1) This Act may be called the West Bengal Regulation of Recruitment in State Government Establishments and Establishments of Public Undertakings, Statutory Bodies, Government Companies and Local Authorities Act, 1999.

(2) It extends to the whole of West Bengal.

(3) It shall come into force on such date as the State Government may, by notification, appoint.

(4) It shall apply to all posts in State Government establishments and establishments of public undertakings, statutory bodies, Government companies and local authorities, other than the posts which are required to be filled up either on the recommendations of—

(a) the Public Service Commission, West Bengal, or

(b) the West Bengal College Service Commission constituted under the West Bengal College Service Commission Act, 1978, or — West Ben Act LXII of 1978.

(c) the West Bengal Regional School Service Commission constituted under the West Bengal School Service Commission Act, 1997, in respect of any of the regions referred to in sub-section (2) of section 3 of the said Act, or — West Ben Act IV of 1997.

(d) any Municipal Service Commission constituted under any law for the time being in force, or

(e) the Co-operative Service Commission constituted under the West Bengal Co-operative Societies Act, 1983, — West Ben Act XLV of 1983

or by promotion, or by absorption of persons declared surplus by the State Government or by absorption of such categories of casual workers and other workers as the State Government may by notification specify from time to time or by persons included in the exempted category.

Definitions

2. In this Act, unless the context otherwise requires,—

(1) "appointing authority", in relation to any post in a State Government establishment or establishment of a public undertaking or statutory body or Government company or local authority, means the authority empowered to make appointment to such post;

(2) "Director of Employment" means the Director of Employment, Government of West Bengal;

(3) "employment exchange" means any office or place established and maintained by the State Government for the collection and furnishing of information, either by the keeping of registers or otherwise, in respect of—

(a) persons who seek to engage employees,

(b) persons who seek employment, and

(c) vacancies to which persons seeking employment may be appointed;

(4) "establishment" means—

(a) any office, or

(b) any place where any industry, trade, business or occupation is carried on;

(5) "exempted category" means the category of persons seeking any job, declared by the State Government to be exempted category under section 3;

(6) "Government company" has the same meaning as in clause (18) of section 2 of the Companies Act, 1956; — 1 of 1956.

(7) "local authority" has the same meaning as in clause (23) of section 3 of the Bengal General Clauses Act, 1899; — Ben Act I of 1899.

The West Bengal Regulation of Recruitment in State Government Establishments and Establishments of Public Undertakings, Statutory Bodies, Government Companies and Local Authorities Bill, 1999.

(Clauses 3-7.)

(8) "notification" means a notification published in the *Official Gazette*;

(9) "public undertaking" means any industry, trade, business or occupation owned, controlled or managed by—

(a) the State Government or any department of the State Government; or

(b) a Government company; or

(c) a corporation established by or under a Central or State Act which is owned, controlled or managed by the State Government and in which not less than fifty-one per cent. of the paid up share capital is held by the State Government;

(10) "registrant" means the person who, seeking any employment, has registered his name in the employment exchange and whose name exists in such register of the employment exchange as is in force for the time being;

(11) "statutory body" means any board, corporation, or society, not being a local authority, set up under any law for the time being in force and the affairs of which are controlled by the State Government.

Exempted category

3. The State Government may, from time to time, by notification,—

(a) declare any class or category of persons to be exempted category for the purposes of this Act,

(b) reserve a percentage of vacancies in the posts in any Government establishment or establishment of any public undertaking, statutory body, Government company, or local authority, to be filled up by the persons from the exempted category,

(c) prescribe the procedure for filling up the vacancies as aforesaid, and

(d) provide for the relaxation of age-limit for the persons included in the exempted category.

Vacancies to be filled up by persons sponsored by employment exchange

4. After the commencement of this Act, all vacancies in the posts in any Government establishment or establishment of any public undertaking, statutory body, Government company or local authority shall be filled up by such persons as may be sponsored by an employment exchange.

Notification of vacancies to employment exchanges

5. Every appointing authority in any Government establishment or establishment of any public undertaking, statutory body, Government company or local authority shall notify to the employment exchange concerned, in the form of a requisition, every vacancy in any post in such establishment in accordance with the provisions of the Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959, and the rules made thereunder, and shall state the qualifications, age, experience or any other requirement for filling up of such vacancy. 31 of 1959.

Employment exchange to submit list of registrants to appointing authority

6. The employment exchange shall, on receipt of the requisition under section 5, submit to the appointing authority a list of registrants, other than the registrants who belong to the exempted category, in order of seniority determined on the basis of the length of the period of registration in that employment exchange and in accordance with such principle of rotation as the Director of Employment may prescribe from time to time, and also in conformity with the qualification, age, experience or other requirement, if any, as stated in the requisition.

Recruitment of Scheduled Castes and Scheduled Tribes registrants.

7. In order to enable the appointing authority to fulfil the requirements of the West Bengal Scheduled Castes and Scheduled Tribes (Reservation of Vacancies in Services and Posts) Act, 1976, the employment exchange concerned shall forward to West Ben. Act XXVII of 1976.

The West Bengal Regulation of Recruitment in State Government Establishments and Establishments of Public Undertakings, Statutory Bodies, Government Companies and Local Authorities Bill, 1999.

(Clauses 8-13.)

the appointing authority a list of registrants belonging to the Scheduled Castes and the Scheduled Tribes and having qualifications, age, experience and other requirements in conformity with the rules of recruitment to the concerned posts, in order of seniority, that is to say, in order of the length of the period of registration amongst the registrants belonging to the Scheduled Caste and the Scheduled Tribe respectively and in accordance with such principle of rotation as the Director of Employment may prescribe from time to time. It shall be the responsibility of the appointing authority to indicate clearly in the requisition the number of posts which are to be filled up by the candidates belonging to the Scheduled Caste and the Scheduled Tribe and the relaxations in the educational qualification and the age-limits for them.

Backward classes registrants

8. In order to enable the appointing authority to fulfil the requirements of the West Bengal Commission for Backward Classes Act, 1993, the employment exchange concerned shall forward to the appointing authority a list of registrants belonging to the backward classes and having qualifications, age, experience and other requirements in conformity with the rules of recruitment to the concerned posts in order of seniority, that is to say, in order of the length of the period of registration amongst the registrants belonging to the backward classes, and in accordance with such principle of rotation as the Director of Employment may prescribe from time to time. It shall be the responsibility of the appointing authority to mention in the requisition the number of posts which are to be filled up by the candidates belonging to the backward classes and the relaxations in the educational qualification and the age-limits for them.

West Ben. Act I of 1993

Registrants being persons with disability

9. In order to enable the appointing authority to fulfil the requirements of the Persons With Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 (hereinafter referred to in this section as the said Act), the employment exchange concerned shall forward to the appointing authority a list of registrants being persons with disability for each post reserved for them in terms of the provisions of Chapter VI of the said Act and the rules made thereunder. It shall be the responsibility of the appointing authority to mention in the requisition the number of posts reserved for such candidates to enable the employment exchange to sponsor names from such category.

I of 1996

Ratio of candidates for a vacancy in a post

10. The number of candidates submitted to the appointing authority shall be in such ratio as the appointing authority may prescribe:

Provided that the ratio shall not be less than 20 candidates for each vacancy.

Power to prescribe age-limit, educational qualifications and physical standard

11. The State Government may, by notification, prescribe the minimum age-limits, educational qualifications, and physical standards for filling up of such categories of vacancies in the posts in any Government establishment or establishment of any public undertaking, statutory body, Government company or local authority as may be specified in the notification.

Power to exempt

12. The State Government may, from time to time, by notification exempt from all or any of the provisions of this Act such appointing authority, in respect of such category of post, and subject to such conditions, as may be specified in the notification.

Power to revise percentage of reservation.

13. Subject to the provisions of any other law for the time being in force, the State Government may, from time to time, by notification, revise the percentage of reservation for any category of registrants.

The West Bengal Regulation of Recruitment in State Government Establishments and Establishments of Public Undertakings, Statutory Bodies, Government Companies and Local Authorities Bill, 1999.

(Clauses 14-16.)

Model roster for recruitment.

14. The State Government may, by notification, prescribe model rosters for recruitment to posts in Government establishments or establishments of public undertakings, statutory bodies, Government companies or local authorities in order to ensure that vacancies in such posts are filled up in accordance with the provisions of this Act and any other law for the time being in force providing for reservations for any class or category of persons specified therein.

Penalty.

15. If any appointing authority fails to comply with, or contravenes, any provision of this Act, such appointing authority shall be liable to such disciplinary action, and to such major punishment, as may be determined by the disciplinary authority under such rules as are applicable to such appointing authority.

Saving and validation

16. Notwithstanding anything contained in this Act, no appointment made in any post in any State Government establishment or establishment of any public undertaking or statutory body or Government company or local authority after the coming into force of this Act shall be invalid if the process of filling up of such post has been initiated, and the names of candidates for filling up of such post have been collected, in accordance with the rules of recruitment to, or the procedure for filling up of, such post in force on the day immediately before the day on which this Act comes into force, and every such appointment shall be deemed to have been validly made as if this Act had not been passed.

STATEMENT OF OBJECTS AND REASONS.

Recruitment in State Government establishments and establishments of public undertakings, statutory bodies, Government companies, and local authorities in West Bengal in non-promotional posts and posts which are not required to be filled up on the recommendation of the State Public Service Commission, is now regulated by executive orders issued by the State Government from time to time.

2. In order to provide equal opportunity to all citizens in matters relating to employment or appointment to any post in such establishments, it is necessary to enact a comprehensive legislation in this behalf.

3. The Bill has been framed with the above object in view.

4. There is no financial implication involved in the Bill.

CALCUTTA,
The 15th June, 1999.

MOHAMMED AMIN,
Member-in-charge.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 1747-F.T. Calcutta, the 16th June, 1999.

NOTIFICATION

In exercise of the power conferred by sub-section (3) of section 1 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 (West Ben. Act IV of 1999), the Governor is pleased hereby to appoint the 1st day of July, 1999, as the date on which the said Act shall come into force.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty & ex officio
Dy. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No 1748-F T Calcutta, the 16th June, 1999

NOTIFICATION

In exercise of the power conferred by section 3 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 (West Ben Act IV of 1999) (hereinafter referred to as the said Act), the Governor is pleased hereby to appoint the Additional Commissioners of Commercial Taxes referred to in section 5 of the West Bengal Sales Tax Act, 1994 (West Ben Act XLIX of 1994) to be the designated authorities for carrying out the purposes of the said Act and each of the Additional Commissioners of Commercial Taxes mentioned in column (2) of the Table below, having office at the address mentioned against each in the corresponding entry in column (3) of the said Table, shall exercise jurisdiction over the areas included in the circles (referred to in the notification No. 1116-F T., dated the 20th April, 1995, as subsequently amended) mentioned in the corresponding entries in column (4) of the said Table.

TABLE

Sl No.	Designated Authority	Office Address	Area
(1)	(2)	(3)	(4)
1.	Additional Commissioner of Commercial Taxes	Commercial Estate, City Centre, Durgapur-4	Asansol Circle and Durgapur Circle.
2.	Additional Commissioner of Commercial Taxes	Binapani Lodge, Ashrampara, Siliguri, Dist Darjeeling	Jalpaiguri Circle, Raiganj Circle and Siliguri Circle.

Sl. No.	Designated Authority	Office Address	Area
(1)	(2)	(3)	(4)
3.	Additional Commissioner of Commercial Taxes	Jalsampad Bhawan (Northern Block), Block DF, Sec. I, Bidhannagar, Calcutta-700 091	Calcutta (North) Circle and 24-Parganas Circle.
4.	Additional Commissioner of Commercial Taxes	14, Beliaghata Rd., Calcutta-700 015	All other Circles referred to in notification No. 1116-F.T., dated the 20th April, 1995, as subsequently amended, except those mentioned in this column against serial Nos. 1, 2 and 3.

2. This notificaiton shall come into force with effect from the 1st day of July, 1999.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty & ex officio
Dy. Secy. to the Govt. of West Bengal.

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The Calcutta Gazette

सत्यमेव जयते

Extraordinary
Published by Authority

ASHAR 1] WEDNESDAY, JUNE 16, 1999 [SAKA 1921

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

NOTIFICATION

No. 1749-F.T. Calcutta, the 16th June, 1999.

In exercise of the power conferred by section 15 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 (West Ben. Act IV of 1999), the Governor is pleased hereby to make the following rules:—

Short title and commencement

1. (1) These rules may be called the West Bengal Sales Tax (Settlement of Dispute) Rules, 1999.

(2) They shall come into force on the 1st day of July, 1999.

Definitions

2. (1) In these rules, unless there is anything repugnant in the subject or context,—

(a) "appeal or revision pending" means any appeal or revision where the memorandum of such appeal or revision is presented under the relevant Act on any date prior to the 1st day of January, 1999, and is pending on the 31st day of December, 1998, before the appropriate appellate or revisional authority, and includes such appeal or revision in respect of which any amount of admitted tax, penalty, or interest, if remaining unpaid, wholly or partly, is paid by the applicant in full before making of an application by him for settlement of any dispute under section 5.

Explanation.—For the removal of doubt, it is hereby declared that the "appeal or revision pending" shall not include any appeal or revision where the admitted tax, penalty, or interest, is not paid in full by the applicant before making of an application by him for settlement under section 5, but shall include any such appeal or revision where the applicant has failed to comply with any other requirement, including the requirement of time for presenting the application for such appeal or revision, under the relevant Act, before the appropriate appellate or revisional authority;

(b) "appropriate designated authority", in relation to any particular applicant, means such designated authority within whose jurisdiction the place of business of such applicant is situated or was situated before the business of the applicant ceased to exist or was discontinued,

(c) "section" means a section of the Act;

(d) "the Act" means the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 (West Ben Act IV of 1999)

(2) Words and expressions used in these rules and not defined, but defined in the Act or in the relevant Act, shall have the meanings respectively assigned to them in the Act or in the relevant Act, as the case may be

Manner and form of application for settlement

3. (1) An application referred to in section 5 shall be made by an applicant in duplicate in Form 1 to the appropriate designated authority.

(2) The application in Form 1 shall be duly filled in and signed by the proprietor or, in the case of a partnership firm, by one of its partners or, in the case of a Hindu undivided family, by the *Karta* of such family or, in the case of a company, by the Managing Director, Director or principal officer of such company or, in the case of Government, by a duly authorised officer or, in the case of any other association of persons, by the President, Secretary, or the principal officer of such association or, in the case the business has ceased to exist or has been discontinued prior to the date of coming into force of the Act, by any person who would have been competent to fill in and sign the application on behalf of the applicant if such business had not ceased to exist or had not been discontinued, or the legal heir, successor, assignee or nominee of the dealer, the occupier of a jute-mill or the shipper of jute, as the case may be, who used to carry on such business

Particulars to be furnished in the application for settlement

4. (1) An application in Form 1 shall contain, *inter alia*, the following particulars —

(a) the name of the applicant,

(b) the trade name of the business,

(c) the address of the only/chief place of business,

(d) the full postal address at which communication may be made,

(e) the number of the certificate of registration under the relevant Act to which the application relates,

(f) the period in respect of assessment of tax/imposition of penalty/determination of interest to which the application relates,

(g) the particulars of the appeal or revision pending, namely —

(i) the designation of the appellate or revisional authority before whom the appeal or revision is pending,

(ii) the date of presentation of the memorandum of appeal or revision so pending before such authority,

(iii) the appeal or revision case No.,

(h) the particulars of the arrear tax, penalty or interest in dispute,

(i) the amount of admitted tax, penalty or interest and the particulars of payment thereof, for the period to which the application relates;

(j) particulars of any amount of arrear tax, penalty or interest in dispute paid by the applicant before making the application under section 5

(2) The application in Form 1 shall be verified in the manner provided in such form

Presentation of the application for settlement

5. (1) An application for settlement may be presented to the appropriate designated authority by the applicant or by an agent duly authorised by him or may be sent to the said authority by registered post

(2) If an application for settlement is sent by registered post, the day on which such application is received by the office of the appropriate designated authority shall be treated as the day of its presentation

Determination of amount payable for settlement and notice for payment of such amount

6. (1) Where the appropriate designated authority is satisfied that the applicant has correctly given all the requisite information in the application made under section 5 and that such application is in order, such authority shall, in accordance with the provisions contained in sub-section (1), and sub-section (2), of section 6, determine, by an order in writing, the amount payable by the applicant for the purpose of settlement of arrear tax, penalty or interest in dispute and shall, thereupon, require the applicant, by a notice in Form 2, to pay the amount specified in such notice within thirty days from the date of receipt of such notice by the applicant, or within such further time as may be permitted by such authority under sub-rule (3)

(2) On receipt of the notice in Form 2 requiring the applicant to pay the amount specified therein, he may, if he is not in a position to pay the amount specified in such notice within the time specified therein, prefer an application showing reasons therein to the appropriate designated authority, in writing, before the expiry of the time specified in such notice for payment, seeking further time to make payment of the required amount, or seeking permission to make payment of the required amount by instalment

(3) Where an application is made by an applicant under sub-rule (2), the appropriate designated authority may, at his discretion, allow an extension of time not exceeding three months from the due date of making payment of the required amount, or grant permission to make payment of such amount by consecutive monthly instalment, not exceeding three in number

(4) An order passed by the appropriate designated authority under sub-rule (3) shall be final

Issue of certificate of settlement

7. Where the appropriate designated authority is satisfied that the amount required to be paid in terms of the notice in Form 2 has been fully paid by an applicant in accordance with the provisions of rule 6, such authority shall issue to the applicant a certificate of settlement in Form 3 under sub-section (1) of section 8

Form and manner of and time for certain information to be sent to the authorities under the relevant Act

8. (1) The appropriate designated authority shall keep the appropriate appellate or revisional authority, and the appropriate assessing authority, under the relevant Act informed of the matters referred to in clause (a), clause (b) or clause (c) of section 13

(2) The appropriate designated authority shall send information to the authorities under the relevant Act, in respect of the matters, referred to in sub-rule (1), in Form 4 ordinarily within seven days from the date on which—

(a) an application under section 5 is received from an applicant, or

(b) any order is passed by the designated authority under section 8, or

(c) any certificate of settlement is revoked under sub-section (1) of section 12

THE WEST BENGAL SALES TAX (SETTLEMENT OF DISPUTE) RULES, 1999

FORM I

Application for Settlement of Arrear Tax, Penalty or Interest in dispute under Section 5 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999.

(*See* rules 3 and 4)

To
The Designated Authority

. ...

....

....

I, ... , proprietor/partner/*karta*/Managing Director/Director/principal officer/duly authorised officer/President/Secretary/legal heir/successor/assignee or nominee/myself/on behalf of an applicant being eligible under section 4 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 (West Ben Act IV of 1999), hereby apply for settlement of arrear tax, penalty or interest in dispute, under section 5 of that Act

I furnish hereunder the requisite particulars —

1 Name of the applicant (here mention the name of the proprietor/partner/company/society, etc.)

2 Trade name of the business

3 Address of the only/chief place of business

4 Full postal address at which communication may be made .

5 Number of the certificate of registration under the relevant Act to which the application relates

6 Period in respect of assessment of tax/imposition of penalty/determination of interest to which the application relates

7 Particulars of the appeal or revision pending—

(a) the designation of the appellate/revisional authority before whom the appeal/revision is pending .

(b) the date of presentation of the appeal/revision so pending before such authority .

(c) the appeal or revision case No.

8. (a) Arrear tax in dispute

(b) Arrear penalty in dispute .

(c) Arrear interest in dispute for delayed payment or non-payment of tax before assessment :

(d) Arrear interest in dispute as accrued in respect of non-payment or short payment of tax after assessment till the date of presentation/posting of this application :

9 (a) Amount of admitted tax, penalty or interest for the period to which this application relates .

(b) Particulars of payments made in respect of (a) above :

10. Amount of arrear tax, penalty or interest in dispute, if any, paid before making this application (please specify the particulars of payments) :

VERIFICATION

I, ..., solemnly declare that to the best of my knowledge and belief—

(a) the particulars and information given in this application are correct and complete,

(b) the amount of admitted tax, penalty or interest as shown in item 9 above, has been paid in full,

(c) the amount of arrear tax, penalty or interest in dispute shown hereinabove are truly stated and relate to the relevant period as mentioned in this application and

(d) I/the applicant am/is not otherwise ineligible for making this application in terms of the provisions of the Act

.....

(Signature)

Place .....

(Name of the signatory in full)

Date .....

(Status in relation to the applicant)

THE WEST BENGAL SALES TAX (SETTLEMENT OF DISPUTE) RULES, 1999

FORM 2

Notice for payment of the amount determined under sub-section (2) of section 6 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999.

[*See* rules 6 (1) and 7]

To

..... (Applicant)

who is carrying on/used to carry on business under the trade name of

.....

at ..... (Address)

Certificate of Registration No .....

under .....(Name of the relevant Act)

With reference to your application in Form 1, dated..... for settlement of arrear tax, penalty or interest in dispute, relating to the period ....., received in my office on.....(date), you are hereby informed that the amount payable for settlement of arrear tax, penalty or interest in dispute including arrear interest deemed to be in dispute [*vide Explanation* to clause (a) of sub-section (1) of section 2 of the Act] has been determined by me under sub-section (2) of section 6 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999, as under —

(a) (i) arrear tax in dispute Rs ..

(ii) arrear interest in dispute including arrear interest deemed to be in dispute Rs .....

(iii) arrear penalty in dispute Rs .....

(b) (i) amount payable in respect of arrear tax in dispute for settlement determined at the rate specified in clause (a) of sub-section (1) of section 7 Rs .....

(ii) amount payable in respect of arrear interest in dispute including arrear interest deemed to be in dispute for settlement determined at the rate specified in clause (b) of sub-section (1) of section 7 — Rs ....

(iii) amount payable in respect of arrear penalty in dispute for settlement in accordance with the provisions of sub-section (2) of section 7 — Rs .. .. Nil

Total [(i) + (ii) + (iii) of (b)] — Rs

Less Amount of arrear tax, penalty or interest in dispute, if any, paid before making of the application for settlement — Rs ..... .

(c) Amount payable for settlement of arrear tax, penalty or interest in dispute — Rs. ....

(d) Rounded off to the nearest rupee in terms of the second proviso to sub-section (2) of section 7 — Rs

Now, you are hereby directed to pay the sum of Rs .... (in figures) (Rupees .) (in words) into the Reserve Bank of India, Calcutta/ appropriate Government Treasury within thirty days from the date of receipt of this notice and to furnish a copy of the duly receipted challan showing payment of the amount before the undersigned within fifteen days from the date of making such payment, whereupon the dispute shall be settled and, accordingly, a certificate of settlement for such dispute shall be issued in your favour

Date

Signature

Designation

(Seal)

. ...

(Appropriate designated authority)

Note Strike out whichever is not applicable

THE WEST BENGAL SALES TAX (SETTLEMENT OF DISPUTE) RULES, 1999

FORM 3

Certificate of settlement issued under sub-section (1) of section 8 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999.

(*See* rule 7)

THIS IS TO CERTIFY THAT on the basis of an application made by . ... (name of the applicant), who is carrying on/used to carry on the business in the trade name of .... at .. ..(address) and who is/was holding certificate of registration No .. . . under the. .. .. (name of the relevant Act), the dispute relating to the arrear tax, penalty or interest for the assessment period ... . , which was pending in appeal/revision before .... (name of the appropriate appellate/revisional authority), being appeal/revision case No ...., has been settled under sub-section (1) of section 8 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999.

ISSUED this..... ..... day of....., ...

Signature ....

Designation ....

(Seal)

.....

(Appropriate designated authority)

Note Strike out whichever is not applicable

THE WEST BENGAL SALES TAX (SETTLEMENT OF DISPUTE) RULES, 1999

FORM 4

Form of sending certain information under section 13 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999, to the authorities under the relevant Act.

[*See* rule 8 (2)]

To

. . ..

. ...,

(Appropriate assessing/appellate/revisional authority)

. . . .

Please be informed that . ... (name of the applicant), who is carrying on/used to carry on business under the trade name of..... .... at .. .. (address) and who is/was holding certificate of registration No under the . . .. (name of the relevant Act),—

(a) has on .... (date) made an application under section 5 for settlement of arrear tax, penalty or interest in dispute for the period ..... . , which is pending in appeal/revision (Case No. ....) before .... (name of the appellate/revisional authority),

(b) the arrear tax, penalty or interest in dispute for the period ... . , relating to appeal/revision (Case No . ...) for settlement of which he applied on . (date), has been settled, and a certificate of settlement has been issued, by me under sub-section (1) of section 8 on .... , a copy of which is a attached herewith,

(c) by an order passed by me, on . .. . , under sub-section (2) of section 8 (copy attached herewith)—

(i) the issue of certificate of settlement in respect of arrear tax, penalty or interest in dispute for the period ... . , pending in appeal/revision (Case No ... . ..) before . .. .(name of the appellate/revisional authority) has been refused,

(ii) the certificate of settlement issued in respect of arrear tax, penalty or interest in dispute for the period .... , pending in appeal/revision (Case No ... ..) before .... (name of the appellate/revisional authority) has been rectified or amended by my order dated . ... . in the manner indicated therein (copy of order attached herewith),

(d) by an order passed by me, on . . .., under sub-section (1) of section 12, the certificate of settlement issued to him on ...., in respect of the arrear tax, penalty or interest in dispute for the period .....,....., pending in appeal/revision (Case No .....) before .. . . (name of the appellate/revisional authority), has been revoked

Date

Signature:..... ... .

Designation· ....

(Seal)

....

(Appropriate designated authority)

Note Strike out whichever is not applicable

By order of the Governor,

N BARMAN ROY,

Officer on Special Duty & Ex officio

Dy Secretary to the Government of West Bengal

Registered No. WB/SC-247 **No. WB(Part-III)/99/SAR-14**

The Calcutta Gazette

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JYAISTHA 31] MONDAY, JUNE 21, 1999 [SAKA 1921

PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 1518-L.—21st June, 1999.—The following Act of the West Bengal Legislature, having been assented to by the President of India, is hereby published for general information:—

West Bengal Act XVII of 1998

THE INDIAN STAMP (WEST BENGAL AMENDMENT) ACT, 1998.

(Passed by the West Bengal Legislature.)

[Assent of the President of India was first published in the *Calcutta Gazette, Extraordinary,* of the 21st June, 1999.]

An Act to amend the Indian Stamp Act, 1899, in its application to West Bengal.

WHEREAS it is expedient to amend the Indian Stamp Act, 1899, in its application to West Bengal, for the purposes and in the manner hereinafter appearing; 2 of 1899

It is hereby enacted in the Forty-ninth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the Indian Stamp (West Bengal Amendment) Act, 1998.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

The Indian Stamp (West Bengal Amendment) Act, 1998.

(Section 2-4.)

Application of the Act.

2. The Indian Stamp Act, 1899 (hereinafter referred to as the principal Act) shall, in its application to West Bengal, be amended for the purposes and in the manner hereinafter provided. 2 of 1899.

Amendment of section 2.

3. In section 2 of the principal Act, after clause (21), the following clause shall be inserted:—

'(21A) "prescribed" means prescribed by rules made under section 75;'.

Substitution of new sections for section 47A

4. For section 47A of the principal Act, the following sections shall be substituted:—

'Instruments of conveyance, etc., under-valued, how to be dealt with

47A. (1) Where the registering officer appointed under the Registration Act, 1908, has, while registering any instrument of— 16 of 1908.

(a) agreement or memorandum of an agreement relating to a sale or lease-cum-sale of immovable property,

(b) conveyance,

(c) exchange of property,

(d) gift,

(e) partition,

(f) power-of-attorney—

(i) when given for consideration to sell any immovable property, or

(ii) in such other cases referred to in article 48 of Schedule IA,

where proper stamp duty is payable on the basis of market value,

(g) settlement,

(h) transfer of lease by way of assignment,

reason to believe that the market value of the property which is the subject-matter of any such instrument has not been truly set forth in the instrument presented for registration, he may, after receiving such instrument, ascertain the market value of the property which is the subject-matter of such instrument in the manner prescribed and compute the proper stamp duty chargeable on the market value so ascertained and thereafter he shall, notwithstanding anything to the contrary contained in the Registration Act, 1908, in so far as it relates to registration, keep registration of such instrument in abeyance till the condition referred to in sub-section (2) or sub-section (7), as the case may be, is fulfilled by the concerned person.

(2) Where the market value of the property which is the subject-matter of an instrument has been ascertained and the proper duty chargeable thereon has been computed under sub-section (1), the registering officer shall, in the manner prescribed, send to the concerned person a notice calling upon him to make payment of the deficit amount of stamp duty within such time as may be prescribed, and if such person makes payment of such deficit amount of stamp duty in the prescribed manner, the registering officer shall register the instrument.

(3) Where the concerned person does not make payment of the stamp duty as required under sub-section (2) within the time specified in the notice issued under that sub-section, the registering authority shall refer the matter to such authority and in such manner as may be prescribed for determination of the market value of the property which is the subject-matter of such instrument and the proper stamp duty payable thereon:

The Indian Stamp (West Bengal Amendment) Act, 1998.

(Section 4.)

Provided that if the concerned person, before receipt of any communication from such authority intimating him the market value of the property which is the subject-matter of the instrument and the proper stamp duty payable thereon determined by such authority, makes payment of the deficit amount of stamp duty as ascertained by the registering officer, such registering officer shall accept such payment, register the instrument and intimate the matter to such authority in the manner prescribed.

(4) After the registering officer issues a notice under sub-section (2) in respect of any instrument referred to in clause (b), clause (c), clause (d), clause (e), or clause (g) of sub-section (1), which has been presented before him for registration prior to the coming into force of the Indian Stamp (West Bengal Amendment) Act, 1998, and if the concerned person makes payment of the deficit amount of stamp duty within the time specified in such notice, he shall register such instrument:

Provided that where such instrument has been so registered under this sub-section, any reference that has been made to the authority referred to in sub-section (3) in respect of determination of the market value of the property which is the subject-matter of the instrument shall be deemed to have been withdrawn and the registering officer shall intimate the matter to such authority in such manner as may be prescribed.

(5) On receipt of a reference under sub-section (3), the authority specified under that sub-section shall, after giving the parties concerned in respect of the instrument referred to in sub-section (1) a reasonable opportunity of being heard and after holding an enquiry in such manner as may be prescribed, determine the market value of the property which is the subject-matter of the instrument and the proper stamp duty payable thereon, and shall thereafter issue a notice in the manner prescribed directing the concerned person to make payment of such deficit amount of stamp duty within such time as may be prescribed.

(6) Where the concerned person does not make payment of the deficit amount of stamp duty within the time specified in the notice issued under sub-section (5), such person shall be liable to pay an interest at the rate of two *per centum* for each British Calendar month of default from the first day of such month following the month in which such person was required to make payment of such deficit amount of stamp duty under sub-section (5) up to the month preceding the month of full payment of such duty.

(7) Where the concerned person makes payment, in the manner prescribed, of the deficit amount of stamp duty determined under sub-section (5) together with the interest, if any, charged under sub-section (6), the registering officer shall, upon furnishing by the concerned person a copy of receipted challan or bank draft in proof of such payment, register the instrument within such time as may be prescribed.

(8) (a) The authority referred to in sub-section (3) may, on receipt of any information or otherwise, *suo motu* within five years from the date of registration of any instrument, where such instrument was registered on the basis of the market value which was set forth in the instrument or which was ascertained by the registering officer referred to in sub-section (1), call for and examine any such instrument and any other document relating thereto for the purpose of satisfying himself as to the correctness of the market value of the property which is the subject-matter of such instrument and which was set forth in the instrument or which was ascertained under sub-section (2) and the stamp duty payable thereon.

(b) If, after such examination, the authority referred to in clause (a) has reasons to believe that the market value of the property which is the subject-matter of such instrument has not been truly set forth in the instrument or correctly ascertained under sub-section (2), he may, after giving the parties concerned in the instrument a reasonable opportunity of being heard, determine the market value of the property which is the subject-matter of such instrument and the amount of stamp duty chargeable thereon in the manner referred to in sub-section (5), and the difference in the amount of stamp

The Indian Stamp (West Bengal Amendment) Act, 1998.

(Section 5.)

duty, if any, between the stamp duty so determined by him and the stamp duty already paid by the concerned person shall be required to be paid by him in the prescribed manner:

Provided that nothing in this sub-section shall apply to—

(a) any instrument referred to in clause (b), clause (c), clause (d), clause (e), or clause (g), of sub-section (1) registered before the 31st day of January, 1994, or

(b) any instrument referred to in clause (a), clause (f), or clause (h), of sub-section (1) registered before the coming into force of the Indian Stamp (West Bengal Amendment) Act, 1998.

(9) Notwithstanding anything contained elsewhere in this section or section 47B, no interest shall be payable in such cases, under such circumstances, and subject to such conditions, if any, as may be prescribed.

Explanation.—For the purposes of this section, section 47B and section 47C, "concerned person" shall mean the person who is liable to bear the stamp duty under section 29.

Appeal

47B. (1) Any concerned person aggrieved by an order passed under sub-section (5), or sub-section (8), of section 47A determining the market value may, in the prescribed manner, prefer an appeal to such appellate authority as may be prescribed within sixty days from the date of receipt of such order or such further period as may be allowed by the said authority for cause shown to his satisfaction.

(2) Subject to such rules or procedure as may be prescribed, the appellate authority shall dispose of any appeal preferred before him under sub-section (1) in the prescribed manner.

(3) Where the appellate authority modifies the amount of stamp duty determined under sub-section (5), or sub-section (8), of section 47A and the modified amount of such stamp duty is higher than the stamp duty already paid by the concerned person, he shall pay interest at the rate specified in sub-section (6) of section 47A on the modified amount of such stamp duty from the month in which he was liable to pay interest under sub-section (6) up to the month preceding the month of payment of such modified amount of stamp duty.

Suo motu revision by the Chief Controlling Revenue Authority

47C. (1) Subject to such rules as may be prescribed and for reasons to be recorded in writing, the Chief Controlling Revenue Authority may, on his own motion, pass an order revising any order passed by any authority under section 47A or section 47B.

(2) No order under sub-section (1), which is likely to affect the person concerned adversely, shall be passed without giving such person a reasonable opportunity of being heard.

(3) Any order passed by the Chief Controlling Revenue Authority under sub-section (1) shall be final and shall not be called in question in any Civil Court or before any other authority.'.

Amendment of Schedule IA.

5. In Schedule IA to the principal Act,—

(1) in article 48,—

(a) in item (f), for the entry in the second column against the entry in the first column, the following entry shall be substituted:—

"The same duty as a Conveyance (No. 23) for the market value of the property.";

The Indian Stamp (West Bengal Amendment) Act, 1998.

(Section 5.)

(b) for item (g) and the entries relating thereto, the following items and entries shall be substituted:—

"(g) when given to a promoter or developer, by whatever name called, for construction on, development of, sale of, or transfer (in any manner whatsoever) of, any immovable property;	The same duty as a Conveyance (No. 23) for the market value of the property.
(h) when irrevocable authority is given to the attorney to sell immovable property;	The same duty as a Conveyance (No. 23) for the market value of the property.
(i) in any other case.	Rupees six for each person authorised.";

(c) for the *Explanation*, the following *Explanation* shall be substituted:—

'*Explanation.*—For the purposes of this article,—

(1) more persons than one when belonging to the same firm shall be deemed to be one person;

(2) "promoter" means a person who constructs or causes to be constructed a building on a plot of land for the purpose of transfer of such building by sale, gift or otherwise to any other person or to a company, co-operative society or association of persons, and includes—

(i) his assignee, if any,

(ii) the person who constructs, and the person who transfers by sale, gift or otherwise, the building, if the two are different persons,

(iii) the Government,

(iv) an undertaking of the Government,

(v) any board, company, corporation, firm or other association of persons, established by or under any law for the time being in force, or

(vi) a developer who, develops or reclaims a plot of land.';

(2) in article 63, for the entry in the second column against the entry in the first column, the following entry shall be substituted:—

"The same duty as a Conveyance (No. 23) for the market value of the property.".

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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JYAISTHA 31] MONDAY, JUNE 21, 1999 [SAKA 1921

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 1803-F.T. Calcutta, the 21st June, 1999.

CORRIGENDUM

In this department notification No. 1442-F.T., dated the 25th May, 1999, published at pages 1-3 of Part I of the *Calcutta Gazette, Extraordinary*, dated the 25th May, 1999, in the TABLE,—

(1) in Part "C",—

(a) in the entries in column (7) against serial No. 11, for the word "Assistan", *read* the word "Assistant";

(b) in the entries in column (2) against serial No. 22, for the words "Sat-Bankura.", *read* the words and punctuation "UBI, Sat-Bankura."; and

(2) in the foot-note below the Table, for the word "nomitated", *read* the word "nominated".

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio
Dy. Secy. to the Govt. of West Bengal.

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Extraordinary
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ASADHA 11] FRIDAY, JULY 2, 1999 [SAKA 1921

PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 1608-L.—2nd July, 1999.—The following Act of the West Bengal Legislature, having been assented to by the President of India, is hereby published for general information:—

West Bengal Act XVIII of 1998

THE WEST BENGAL APARTMENT OWNERSHIP (AMENDMENT) ACT, 1998.

[*Passed by the West Bengal Legislature.*]

[Assent of the President of India was first published in the *Calcutta Gazette, Extraordinary,* of the 2nd July, 1999.]

An Act to amend the West Bengal Apartment Ownership Act, 1972.

WHEREAS it is expedient to amend the West Bengal Apartment Ownership Act, 1972, for the purposes and in the manner hereinafter appearing; West Ben Act XVI of 1972

It is hereby enacted in the Forty-ninth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the West Bengal Apartment Ownership (Amendment) Act, 1998.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette,* appoint.

The West Bengal Apartment Ownership (Amendment) Act, 1998

(Sections 2-4.)

Amendment of section 3 of West Ben Act XVI of 1972

2. In section 3 of the West Bengal Apartment Ownership Act, 1972 (hereinafter referred to as the principal Act),—

(1) for clause (ia), the following clause shall be substituted:—

'(ia) "owner", in relation to any property or part thereof or apartment, includes—

(i) any person owning such property or part thereof or apartment, or

(ii) any person deemed to be owning such property or part thereof or apartment, or

(iii) any promoter, or

(iv) a lessee of such property or part thereof or apartment, where the lease is for a period of thirty years or more:

Provided that any person who has executed an agreement for purchase, or for taking lease for a period of thirty years or more, of any property or part thereof or apartment or has paid the consideration or part thereof, shall be deemed to be owning such property or part thereof or apartment even though the document for purchase or lease of such property or part thereof or apartment has not been registered,',

(2) for clause (1), the following clause shall be substituted:—

'(1) "promoter" means a person who constructs, or causes to be constructed, a building on a plot of land for the purpose of transfer of such building by sale, gift or otherwise to any other person or to a company, co-operative society or association of persons, and includes—

(i) his assign, if any,

(ii) the person who constructs, and the person who transfers by sale, gift or otherwise, the building, if the two are different persons, or

(iii) any board, company, corporation, firm or other association of persons, established by or under any law for the time being in force.'.

Omission of section 3A

3. Section 3A of the principal Act shall be omitted

Amendment of section 5

4. Sub-section (7) of section 5 of the principal Act shall be omitted.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No 1974-F T. Calcutta, the 7th July, 1999

NOTIFICATION

In exercise of the powers conferred by clause (a) of sub-section (1), read with clause (b) of sub-section (2), of section 9 of the Indian Stamp Act, 1899 (2 of 1899), the Governor is pleased hereby to direct that the stamp duty chargeable on any certificate issued pursuant to a Securitisation Deed evidencing right, title of interest of the holder thereof in the debt which is the subject-matter of the Securitisation Deed or on transfer thereof shall be remitted in full

By order of the Governor,

T K BASU,
Dy Secy. to the Govt. of West Bengal.

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 1975-F.T. Calcutta, the 7th July, 1999.

NOTIFICATION

In exercise of the powers conferred by clause (a) of sub-section (1), read with clause (b) of sub-section (2), of section 9 of the Indian Stamp Act, 1899 (2 of 1899), the Governor is pleased hereby to direct that the stamp duty chargeable on any instrument evidencing assignment of debt (whether unsecured or secured by movable or immovable property) for the purpose of securitisation of such debt shall be reduced to one-tenth of one per centum of the amount involved.

By order of the Governor,

T. K. BASU,
Dy. Secy. to the Govt. of West Bengal.

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PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No 1643-L.—7th July, 1999.—The Governor having been pleased to order, under rule 66 of the Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons which accompanies it, in the *Calcutta Gazette*, the Bill and the Statement of Objects and Reasons are accordingly hereby published for general information:—

Bill No. 11 of 1999

THE HOWRAH MUNICIPAL CORPORATION (AMENDMENT) BILL, 1999.

A

BILL

to amend the Howrah Municipal Corporation Act, 1980.

WHEREAS it is expedient to amend the Howrah Municipal Corporation Act, 1980, for the purposes and in the manner hereinafter appearing; West Ben Act LVIII of 1980

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the Howrah Municipal Corporation (Amendment) Act, 1999.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

The Howrah Municipal Corporation (Amendment) Bill, 1999.

(Clause 2.)

Amendment of section 2 of West Ben. Act LVIII of 1980.

2. In section 2 of the Howrah Municipal Corporation Act, 1980 (hereinafter referred to as the principal Act),—

(1) clause (1A) shall be renumbered as clause (1B) and before clause (1B) as so renumbered, the following clause shall be inserted:—

'(1A) "Annual Development Plan" means the Annual Development Plan prepared under section 231;';

(2) after clause (5), the following clause shall be inserted:—

'(5A) "corporate sector" means a financial institution.

Explanation.—"Financial institution" shall mean—

(a) a bank to which the provisions of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, do not apply, 5 of 1970.

(b) a financial institution which is not maintained or managed by the Central Government or the State Government,

(c) a private company, or a limited company (being a public company), as defined in the Companies Act, 1956, not being a public financial institution within the meaning of section 4A of that Act, or 1 of 1956.

(d) a co-operative society, by whatever name called, registered or deemed to have been registered under the West Bengal Co-operative Societies Act, 1983;'; West Ben. Act XLV of 1983

(3) after clause (8A), the following clauses shall be inserted:—

'(8AA) "District Planning Committee" means the District Planning Committee constituted under sub-section (1) of section 3 of the West Bengal District Planning Committee Act, 1994, and includes the Siliguri Sub-Division Planning Committee; West Ben. Act XX of 1994.

(8AAA) "Draft Development Plan" means the Draft Development Plan prepared under section 228;';

(4) in clause (10B), for the words "or refined salseed fat;", the words and figures ", refined salseed fat, kukum fat, mango kernel fat, dhupa fat, phulwara fat, or any other fat which the Central Government may, by notification, declare to be an edible fat under the provisions of the Prevention of Food Adulteration Act, 1954, or the rules made thereunder;" shall be substituted; 34 of 1954.

(5) in clause (10C), for the words "or any other oil which the State Government may, by notification, declare to be an edible oil for the purposes of this Act;", the words and figures "blended edible oil, partially hydrogenated and winterized soyabean oil, or any other oil which the Central Government may, by notification, declare to be an edible oil under the provisions of the Prevention of Food Adulteration Act, 1954, or the rules made thereunder;" shall be substituted;

(6) clause (12) shall be omitted;

(7) clause (14A) as inserted by the West Bengal Municipal Corporation Laws (Amendment) Act, 1995, shall be renumbered as clause (14D), and before clause (14D) as so renumbered, the following clauses shall be inserted:— West Ben. Act XVII of 1995.

'(14B) "heritage building" means any building of one or more premises, or any part thereof, which requires preservation and conservation for historical, architectural, environmental or ecological purpose, and includes such portion of the land adjoining such building or any part thereof as may be required for fencing or covering or otherwise preserving such building, and also includes the areas and buildings requiring preservation and conservation for the purpose as aforesaid under sub-clause (ii) of clause (a) of sub-section (4) of section 31 of the West Bengal Town and Country (Planning and Development) Act, 1979; West Ben. Act XIII of 1979.

The Howrah Municipal Corporation (Amendment) Bill, 1999.

(Clause 2.)

(14C) "Heritage Conservation Committee" means the Heritage Conservation Committee constituted under sub-section (1) of section 183D;';

(8) clause (14B) and clause (14C), as inserted by the Howrah Municipal Corporation (Second Amendment) Act, 1990, shall be renumbered as clause (14E) and clause (14F) respectively, and after clause (14F) as so renumbered, the following clause shall be inserted:— West Ben Act XXIX of 1990

'(14G) "household sector" includes—

(a) a rural household or urban household.

Explanation I.—"Rural household" shall mean a household within a rural area as defined in the West Bengal District Planning Committee Act, 1994. West Ben Act XX of 1994

Explanation II.—"Urban household" shall mean a household within an urban area as defined in the West Bengal District Planning Committee Act, 1994,

(b) a business undertaking, whether proprietorship or partnership, not being a body corporate as defined in the Companies Act, 1956, or 1 of 1956

(c) a trust for a public purpose of a charitable nature within the meaning of the Charitable and Religious Trusts Act, 1920;'; 14 of 1920

(9) after clause (17), the following clause shall be inserted:—

'(17A) "Leader of the Opposition" means that Councillor who is, for the time being, the Leader in the Corporation of—

(i) any recognised political party, or

(ii) any group of recognised political parties or Councillors elected as independent candidates,

in opposition to the recognised political party, or group of recognised political parties or Councillors elected as independent candidates, having the greatest numerical strength, and recognised as such by the Mayor;';

(10) clause (18A) as inserted by the West Bengal Municipal Corporation Laws (Third Amendment) Act, 1994, shall be renumbered as clause (18B); West Ben Act XXXVI of 1994

(11) clause (18B) as inserted by the Howrah Municipal Corporation (Second Amendment) Act, 1990, shall be renumbered as clause (18D) and before clause (18D) as so renumbered, the following clause shall be inserted:—

'(18C) "Metropolitan Planning Committee" means the Metropolitan Planning Committee constituted under sub-section (1) of section 3 of the West Bengal Metropolitan Planning Committee Act, 1994;'; West Ben Act XXV of 1994

(12) after clause (25A), the following clause shall be inserted:—

'(25AA) "recognised political party" means a National party or a State party recognised as such by the Election Commission of India by notification for the time being in force;';

(13) after clause (29), the following clause shall be inserted:—

'(29A) "Urban Development Sub-Committee" means the Urban Development Sub-Committee constituted under sub-section (4) of section 10 of the West Bengal District Planning Committee Act, 1994;'.

The Howrah Municipal Corporation (Amendment) Bill, 1999.

(Clauses 3-6.)

Insertion of new section 5A

3. After section 5 of the principal Act, the following section shall be inserted:—

'Oath of allegiance to be taken by Councillors.

5A. (1) Notwithstanding anything contained in the Indian Oaths Act, 1873, every person who is elected to be a Councillor shall, before taking his seat, make and subscribe before an officer appointed by the State Government an oath or affirmation of his allegiance to the Constitution of India in the following form:— 10 of 1873.

"I, A.B., having been elected a Councillor of the Corporation, do swear in the name of God (or solemnly affirm) that I will bear true faith and allegiance to the Constitution of India as by law established and that I will faithfully discharge the duties upon which I am about to enter.".

(2) Any person who, having been elected a Councillor fails to make and subscribe, within three months of the date on which his term of office commences, the oath or affirmation under sub-section (1), shall cease to hold his office and his seat shall be deemed to have become vacant:

Provided that the State Government may, for reasons to be recorded in writing, extend in each case or class of cases the above period of three months by such period as it thinks fit.

(3) Any Councillor nominated by the Mayor as the Deputy Mayor or a member of the Mayor-in-Council under sub-section (2) of section 6, shall assume office forthwith after taking the oath of secrecy before the Mayor in the following form:—

"I, A.B., do swear in the name of God/solemnly affirm that I will not directly or indirectly communicate or reveal to any person or persons any matter which shall be brought under my consideration or shall become known to me as Deputy Mayor/a Member of the Mayor-in-Council except as may be required for the due discharge of my duties as such Deputy Mayor/Member of the Mayor-in-Council.".'.

Amendment of section 12

4. In section 12 of the principal Act,—

(1) in the marginal note, after the words "members of the Mayor-in-Council", the words ", Leader of the Opposition" shall be inserted;

(2) after the words "the members of the Mayor-in-Council", the words ", the Leader of the Opposition" shall be inserted;

(3) after the words "the Committee constituted in accordance with the provisions of this Chapter", the words, figures and letter ", except the Ward Committee constituted under section 11A," shall be inserted.

Amendment of section 14

5. To sub-section (1) of section 14 of the principal Act, the following provisos shall be added:—

"Provided that if any officer referred to in this sub-section is an officer in the service of the State Government, the Corporation shall make such contribution towards his salaries and allowances as may be required by or under the conditions of his service under the State Government:

Provided further that the Mayor-in-Council may, with the prior approval of the State Government, sanction remuneration to any officer referred to in this sub-section in addition to the salaries and allowances referred to in this sub-section.".

Amendment of section 40

6. In sub-section (1) of section 40 of the principal Act, after the words and figures "section 83 of the West Bengal Municipal Elections Act, 1994", the words, figures and letter "and section 40A of this Act" shall be inserted.

The Howrah Municipal Corporation (Amendment) Bill, 1999.

(Clause 7.)

Insertion of new section 40A

7. After section 40 of the principal Act, the following section shall be inserted:—

Disqualification for being a Councillor on change of political party by the Councillor

40A. (1) Notwithstanding anything to the contrary contained in this Act or in any other law for the time being in force, such competent authority for the Corporation as may be appointed by the State Government by notification in this behalf (hereinafter referred to in this section as the competent authority), may, subject to the other provisions of this section, declare, for reasons to be recorded in writing, a Councillor to be disqualified for being a Councillor thereof, if—

(a) he is an elected Councillor set up by a recognised political party and has—

(i) voluntarily given up his membership of such recognised political party, or

(ii) exercised the voting right contrary to the manner of voting of the majority of the Councillors who are the members of such recognised political party in the Corporation, or

(b) he is an elected Councillor set up by a recognised political party and he has joined a recognised political party on the expiry of six months from the date of election:

Provided that the competent authority shall not declare any Councillor to be disqualified under this section without giving to such Councillor a reasonable opportunity to represent his case and, to be heard in person·

Provided further that an elected Councillor referred to in sub-clause (ii) of clause (a) shall not, on the competent authority being satisfied in this behalf, be declared to be disqualified, if—

(a) the action of such Councillor was taken on obtaining prior permission of, or was condoned by, such recognised political party, or

(b) such Councillor claims that he and any other Councillors, who are the members, of such recognised political party, constitute in the Corporation a group representing a faction consisting of not less than one-third of the total number of Councillors set up by such recognised political party in the Corporation and that all the Councillors constituting such group have voluntarily given up their membership of such recognised political party, or

(c) the former recognised political party of the Councillor merges with another recognised political party, and he claims that he and the other members of his former recognised political party—

(i) have become members of such other recognised political party or of a new recognised political party formed out of merger, as the case may be, or

(ii) have not accepted the merger, and from the time of such merger, he and such other Councillors constituting not less than one-third of the total number of Councillors set up by the former recognised political party in the Corporation, have opted to remain members of the former recognised political party or have formed a new recognised political party.

(2) On being declared to be disqualified under sub-section (1), a Councillor shall, subject to the provisions of sub-section (12), stand removed from the Corporation from the date of such declaration.

The Howrah Municipal Corporation (Amendment) Bill, 1999.

(Clause 7.)

(3) As soon as may be within one month from the date of the first meeting of the Corporation or within one month from the date on which this section comes into force, as the case may be, the elected Councillors set up by the recognised political parties shall, by adopting a resolution, select one Councillor from amongst themselves to be the Leader and such Leader shall, within fifteen days from the date of such selection, furnish to the competent authority referred to in sub-section (1)—

(i) a copy of the resolution,

(ii) a signed statement containing the names, addresses and constituencies of himself and other Councillors set up by such recognised political party, and

(iii) a copy of a set of rules and regulations, if any, by whatever name called, of such recognised political party·

Provided that an office-bearer may also hold the office of the Leader

Provided further that the competent authority shall not refuse to accept, or to rely on, the documents furnished by the Leader merely on the ground that the resolution selecting the Leader was not adopted within one month from the date of the first meeting of the Corporation or within one month from the date on which this section comes into force, as the case may be, or that the documents as aforesaid were not furnished to him within fifteen days from the date of such selection

(4) Where there is only one elected Councillor set up by a recognised political party in the Corporation, he shall furnish the documents referred to in sub-section (3) in relation to himself·

Provided that in the event of any increase in the number of Councillors who are the members of such recognised political party, the provisions of sub-section (3) shall apply as if the first meeting of the Corporation was held or this section came into force, as the case may be, on the date on which such increase took place

(5) A Councillor not belonging to any recognised political party shall furnish a statement to that effect to the competent authority within one month from the date of the first meeting of the Corporation.

(6) In the event of any change of the information furnished under sub-section (3), sub-section (4) or sub-section (5), the Leader or the Councillor, as the case may be, shall, as soon as may be within fifteen days from the date of such change, furnish in writing such change of information to the competent authority.

(7) The Leader referred to in sub-section (3), who is a member of a recognised political party, may at any time file a petition endorsed by the General Secretary, or, if there is no General Secretary, the Secretary, of the district unit of such recognised political party to the competent authority, stating that—

(a) one or more Councillors who are the members of such recognised political party have—

(i) voluntarily given up his or their membership of such recognised political party, or

(ii) have exercised the voting right contrary to the manner of voting of the majority of the Councillors set up by such recognised political party in the Corporation, or

(b) the Councillor referred to in sub-section (4) has voluntarily given up his membership of the recognised political party that set him up, or

(c) the Councillor referred to in sub-section (5) has joined a recognised political party on the expiry of six months from the date of election, and that such Councillor or Councillors should be declared to be disqualified under sub-section (1) and should be removed from the Corporation.

The Howrah Municipal Corporation (Amendment) Bill, 1999.

(Clause 7.)

(8) Every petition referred to in sub-section (7)—

(a) shall contain a concise statement of the material facts on which the petitioner relies, and

(b) shall be accompanied by copies of the documentary evidence, if any, on which the petitioner relies and, where the petitioner relies on any information furnished to him by any person or persons, a statement containing the names and addresses of such person or persons and the gist of such information as furnished by such person or each of such persons.

(9) On receipt of the petition referred to in sub-section (7), the competent authority shall, as soon as possible within six weeks from the date of the receipt of such petition, proceed to make an enquiry to satisfy himself, among others, as to—

(a) the common decision in regard to the manner of voting to be exercised by the majority of the Councillors set up by the recognised political party, and

(b) whether the Councillor or Councillors, against whom such petition is filed, exercised the voting right in a meeting of the Corporation contrary to such manner of voting.

(10) For the purpose of enquiry under sub-section (9), the competent authority may summon such members of the recognised political party or other persons, and may require such signed statement from, and production of such documents and records by, the members or other persons as aforesaid, as he may deem necessary.

(11) As soon as possible within eight weeks from the date of receipt of the petition referred to in sub-section (7), the competent authority shall, in consideration of the statements, documents and records before it,—

(a) reject the petition, or

(b) admit the petition wholly or in part and declare any member or members of such recognised political party to be disqualified under sub-section (1) for being Councillor or Councillors of the Corporation.

(12) Any Councillor declared disqualified under sub-section (1) or the Leader of the recognised political party referred to in sub-section (7), if aggrieved by the decision of the competent authority, may, within thirty days from the date of the order, appeal to such authority as the State Government may appoint in this behalf and, thereupon, the authority so appointed may stay the operation of the order till the disposal of the appeal and may, after giving notice of the appeal to the competent authority, and after giving the appellant and the opposite parties an opportunity of being heard, set aside or confirm the order or declare any Councillor or Councillors to be disqualified under, and in accordance with the provisions of, sub-section (1) and, upon such declaration, the Councillor or Councillors shall stand removed from the Corporation.

(13) The order passed by the authority referred to in sub-section (12) on the appeal shall be final.

(14) Notwithstanding anything to the contrary contained in this Act or in any other law for the time being in force, no court shall have any jurisdiction in respect of any matter arising out of a Councillor being declared to be disqualified under sub-section (1) for being a Councillor.

Explanation.—For the purposes of this section, an elected Councillor shall be deemed to be set up by a recognised political party if he has contested election with the symbol reserved for such recognised political party or if he has contested election with a free symbol and joins a recognised political party and furnishes a declaration to that effect to the competent authority before the expiry of six months from the date of election.".

The Howrah Municipal Corporation (Amendment) Bill, 1999.

(Clauses 8-11.)

Insertion of new section 57A.

8. After section 57 of the principal Act, the following section shall be inserted:—

"Approval of State Government in respect of work etc. estimated to cost more than rupees twenty-five lakhs

57A. No expenditure for any work or for purchase of any material as may be necessary for the purposes of this Act shall be made without the approval of the Corporation at a meeting, if the estimated cost of such work or purchase exceeds rupees five thousand but does not exceed rupees twenty-five lakhs:

Provided that where the estimated cost of such work or purchase exceeds rupees twenty-five lakhs, approval of the State Government shall be obtained.".

Insertion of new section 60A.

9. After section 60 of the principal Act, the following section shall be inserted:—

"Financial assistance by State Government

60A. (1) The State Government may, from time to time, give grants or financial assistance to the Corporation with or without direction as to the manner of application of such grants or financial assistance.

(2) The State Government may also lay down the pattern of distribution of such grants or financial assistance and the conditions of release of the grants for the purpose of such distribution.

(3) The State Government shall give grants to the Corporation for implementation in full or in part of any scheme included in the Annual Development Plan.".

Amendment of section 87

10. In sub-section (1) of section 87 of the principal Act,—

(1) for clause (e), the following clause shall be substituted:—

"(e) toll on—

(i) ferry,

(ii) bridge, and

(iii) heavy truck which shall be a heavy goods vehicle, and bus which shall be a heavy passenger motor vehicle, within the meaning of the Motor Vehicles Act, 1988, plying on a public street,"; 59 of 1988.

(2) in clause (g), for the words "by the Corporation.", the words "by the Corporation," shall be substituted;

(3) after clause (g), the following clause shall be inserted:—

"(h) a special conservancy charge on commercial and industrial establishments.".

Insertion of new sections 88A and 88B

11. After section 88 of the principal Act, the following sections shall be inserted:—

"Exemption of properties of ex-servicemen.

88A. Notwithstanding anything contained in the foregoing provisions of this chapter, the Corporation may, by a resolution, exempt 25 *per cent* of the property tax in respect of any holding belonging to an ex-serviceman, or family of a deceased soldier or ex-serviceman, who has no other land or building in any part of the State of West Bengal and who is residing in that holding.

Levy of surcharge on transfer of lands

88B. (1) The Corporation shall levy a surcharge on the transfer of immovable property situated within Howrah, in the form of additional stamp duty.

(2) The rate of the surcharge, and the manner of—

(a) collection of the surcharge,

(b) payment of the surcharge to the Corporation, and

(c) deduction of the expenses, if any, incurred by the State Government in course of collection of the surcharge,

shall be such as may be prescribed.".

The Howrah Municipal Corporation (Amendment) Bill, 1999.

(Clause 12.)

Substitution of new sections for section 102

12. For section 102 of the principal Act, the following sections shall be substituted:—

"Tax on professions, trades and callings.

102. Every person engaged or intending to be engaged in any profession, trade or calling in Howrah, as specified in Schedule III, either by himself or by an agent or representative, shall be liable to pay tax annually to the Corporation at the rate mentioned in the said Schedule:

Provided that the payment of such tax shall not absolve such person from any liability to take out any licence under this Act or any other law for the time being in force.

Enlistment for payment of tax on profession, trade and calling.

102A. (1) Every person liable to pay tax under section 102 shall obtain a certificate of enlistment from the Commissioner or, in his absence, from the officer duly authorised by the Commissioner in this behalf.

(2) Every person required to obtain a certificate of enlistment shall, within sixty days from the date of coming into force of the Howrah Municipal Corporation (Amendment) Act, 1999, or, if he was not engaged in any profession, trade or calling on that date, within sixty days of his becoming liable to pay tax, or within sixty days of his becoming liable to pay tax at a rate higher or lower than the one mentioned in his certificate of enlistment, apply for a certificate of enlistment or a revised certificate of enlistment, as the case may be, to the Commissioner or, in his absence, to the officer duly authorised by the Commissioner in this behalf together with such application fee, not exceeding rupees five hundred, as may be determined by the Corporation.

(3) The Commissioner or, in his absence, the officer duly authorised by the Commissioner in this behalf shall, after making such enquiry as may be necessary and within thirty days of the receipt of the application, grant the applicant such certificate, if the application is in order. The application shall, if it is not in order, be rejected.

(4) The Commissioner or, in his absence, the officer duly authorised by the Commissioner in this behalf shall mention in every certificate of enlistment the amount of tax payable by the holder thereof in accordance with Schedule III and the date by which it shall be paid, and such certificate shall serve as a notice of demand for the purposes of section 118.

(5) Where a person liable to enlistment wilfully fails to apply for such certificate within the period referred to in sub-section (2), the Commissioner or, in his absence, the officer duly authorised by the Commissioner in this behalf may, after giving him a reasonable opportunity of being heard, impose upon him a penalty for each day of default.

(6) Where a person liable to enlistment has given false information in any application submitted under this section, the Commissioner or, in his absence, the officer duly authorised by the Commissioner in this behalf may, after giving him a reasonable opportunity of being heard, impose upon him a penalty, not exceeding two thousand rupees.

Fine for not paying tax under section 102.

102B. If any person exercises or carries on in Howrah, either by himself or by an agent or representative, on or after the date due for payment of tax under section 102, any profession, trade or calling referred to in Schedule III without the payment of tax due under section 102, he shall be punished with fine which—

(i) may extend to an amount equal to three times the amount payable as such tax, and

(ii) shall not ordinarily be less than an amount equal to one and a half times of such tax.".

The Howrah Municipal Corporation (Amendment) Bill, 1999.

(Clauses 13-15.)

Insertion of new section 114A

13. In Chapter VIII of the principal Act, after section 114 under the heading *"I. Toll"*, the following heading and section shall be inserted:—

"J. Special Conservancy Charge

Levy of special conservancy charge

114A. (1) The Corporation may levy a special conservancy charge on the commercial and industrial establishments for providing municipal services in connection with removal of solid wastes.

(2) The charge for the purpose of sub-section (1) shall be such as may be determined by the Corporation from time to time.

(3) The Corporation may make regulations specifying the occasions on which such charge may be imposed as well as the rate of charge, the mode of collection and other matters incidental thereto.".

Insertion of new section 139A

14. In Chapter X of the principal Act, after section 139 under the sub-heading *"A. Proprietary Rights of the Corporation"* under the heading "Water Supply and Drainage", the following section shall be inserted:—

"Power to cut off or turn off supply of water to premises

139A. (1) Notwithstanding anything contained in this chapter or elsewhere in this Act, the Mayor-in-Council may cut off the connection of water supply to any premises, or may turn off such supply, if—

(a) the premises is unoccupied or prohibited for human habitation; or

(b) any taxes or rates or fees or charges in respect of the premises, are in arrear for payment for more than one year; or

(c) after receipt of a written notice from the Commissioner requiring him to refrain from so doing, the owner or the occupier of the premises continues to use the water, or permits the water to be used, in contravention of the provisions of this Act or the rules or the regulations made thereunder; or

(d) any pipe, tap, works or fittings connected with the supply of water to the premises be found, on examination by any officer of the Corporation duly authorised in this behalf, to be out of repairs to such extent as may cause so serious a waste or contamination of water that, in the opinion of the Commissioner, immediate prevention is necessary; or

(e) there is any water-pipe situated within the premises to which no tap or other efficient means of turning the water off is attached; or

(f) by reason of a leak in the service-pipe or the fittings, damage is caused to any public street, and immediate prevention is necessary:

Provided that no action under clause (a) or clause (b) shall be taken without giving a notice of not less than three days to the owner or the occupier, as the case may be, of the premises.

(2) The expenses of cutting off the connection, or turning off the water, under sub-section (1) and of restoring the same, as determined by the Mayor-in-Council, shall be paid by the owner or the occupier, as the case may be, of the premises.

(3) Nothing in this section shall exempt any person from any penalty or liability which he may otherwise have incurred under any other provision of this Act.".

Substitution of new section for section 154

15. For section 154 of the principal Act, the following section shall be substituted:—

"Conversion of service privy into sanitary toilet etc.

154. (1) No person, either owner or occupier of any premises, shall be allowed to maintain service privy within the area of the Corporation.

The Howrah Municipal Corporation (Amendment) Bill, 1999.

(Clauses 16, 17.)

(2) The Commissioner shall issue notice to the owner or the occupier of every premises having service privy, directing him to convert the service privy by connecting either with the sewerage system or into a sanitary toilet, as the case may be.

(3) The owner or the occupier of the premises, as the case may be, shall, on receipt of the notice, convert the service privy by connecting either with the sewerage system or into a sanitary toilet, as the case may be, within 90 days from the date of receipt of the notice under sub-section (2).

(4) No person shall be allowed to discharge night-soil directly in the municipal drain.".

Substitution of new section for section 156

16. For section 156 of the principal Act, the following section shall be substituted:—

"Provision for privy and urinal accommodation in premises intended for human habitation.

156. (1) If any premises, intended for human habitation, is without privy or urinal accommodation, or the existing accommodation is, in the opinion of the Mayor-in-Council, insufficient, inefficient or objectionable for sanitary reasons,the Mayor-in-Council may, by a written notice, direct the owner or the occupier, as the case may be, of such premises to make such structural or other alteration of the existing privy or urinal accommodation as may be specified in the notice within 90 days from the date of issue of the notice.

(2) If the owner or the occupier of the premises, as the case may be, fails to comply with the directions of the Mayor-in-Council within the time specified in sub-section (1), he shall be punished with fine in accordance with the provisions of section 220.".

Insertion of new Chapter XIIA

17. After Chapter XII of the principal Act, the following chapter shall be inserted:—

'CHAPTER XIIA

Preservation and Conservation of Heritage Buildings.

Owner to maintain, preserve and conserve heritage building

183A. Every owner or occupier of any heritage building declared as such by the Corporation shall maintain, preserve and conserve it and shall not change its use in contravention of the provisions of this Act or the rules or the regulations made thereunder for its maintenance, preservation or conservation.

Explanation I.—The word "maintain", with its grammatical variations and cognate expressions, shall include fencing, covering, repairing, restoring or cleansing, or doing of any act which may be necessary for the purpose of preserving or conserving, of, or securing convenient access to, a heritage building.

Explanation II.—"Owner" shall, notwithstanding anything contained elsewhere in this Act, include, for the purposes of this chapter,—

(a) a joint owner of a heritage building vested with the power of management thereof on behalf of himself and any other joint owner, or successor-in title of any such joint owner, or

(b) a manager, or trustee, vested with the power of management of a heritage building, or successor-in-office of such manager or trustee.

Power of Corporation to declare a building as a heritage building.

183B. Where the Corporation, on the recommendation of the Heritage Conservation Committee and also of the Mayor-in-Council, is of the opinion that any building in Howrah should be preserved and conserved for historical, architectural, environmental or ecological purpose, it may declare such building as a heritage building:

The Howrah Municipal Corporation (Amendment) Bill, 1999.

(Clause 17.)

Provided that during the period when any proposal for declaring a building as a heritage building is under consideration of the Heritage Conservation Committee or the Mayor-in-Council, no owner of such building, or no lessee or sub-lessee to whom such building has been leased out, shall transfer such building by way of sale, lease or mortgage without the prior approval of the Commissioner.

Gradation of heritage building

183C The gradation of a heritage building according to its historical, architectural, environmental or ecological purpose shall be such as may be prescribed.

Heritage Conservation Committee

183D (1) The Mayor-in-Council shall constitute a Committee to be called the Heritage Conservation Committee with the Commissioner as its Chairman and an officer of the Corporation as its Convenor.

(2) The Committee shall have, in addition to the Chairman and the Convenor, seven other members of whom—

(a) one shall be a nominee of the Calcutta Metropolitan Development Authority,

(b) one shall be the Director of the Department of Archaeology, Government of West Bengal, or his nominee,

(c) one shall be an eminent architect,

(d) one shall be an artist,

(e) one shall be an environmentalist,

(f) one shall be a historian, and

(g) one shall be the Chief Valuer and Surveyor of the Corporation

(3) The Committee may co-opt one person to be nominated by the concerned department of the State Government while dealing with any land or building under the management of the said department

(4) The Committee shall, in accordance with the provisions of this Act and the rules and the regulations made thereunder, scrutinize every application or proposal for declaration of a building as a heritage building, and recommend to, and also advise, the Mayor-in-Council in respect of the preservation and conservation of such building as a heritage building

(5) The Committee shall meet at such periodical interval as may be determined by the Mayor-in-Council

(6) The Commissioner shall, in the case of emergency, take such measures as may be necessary for the preservation and conservation of a heritage building, provided that such measures shall be required to be approved by the Heritage Conservation Committee at its meeting

Powers and functions of Heritage Conservation Committee

183E The Heritage Conservation Committee shall have the power to function independently for the purpose of preservation, conservation and maintenance of heritage buildings in so far as such power does not offend any other provisions of this Act or the rules made thereunder relating to construction or use of building:

Provided that for erection or re-erection in a heritage building or part thereof, or for restoration of any heritage building to its old shape, design or beauty in the case of unlawful demolition, or for making any change of internal or external wall, structural pattern, floor, roof, interior or exterior architectural floor, facade or skyline, or for any other change, of a heritage building, the provisions of Chapter XII of this Act and the rules made thereunder shall apply *mutatis mutandis.*

The Howrah Municipal Corporation (Amendment) Bill, 1999.

(Clause 17.)

Power of Corporation to require, purchase or take on lease heritage building.

183F. Subject to the other provisions of this Act, the Corporation may acquire, purchase or take on lease any heritage building for the purpose of preservation and conservation thereof:

Provided that in the case of a heritage building declared as such for the purpose of preservation and conservation as required under sub-clause (ii) of clause (a) of sub-section (4) of section 31 of the West Bengal Town and Country (Planning and Development) Act, 1979, the approval of the concerned department of the State Government shall be taken. West Ben. Act XIII of 1979

Transfer of right of development for the purpose of acquisition by agreement

183G. When the owner of any heritage building is not willing to preserve or conserve any heritage building, the Commissioner may, for the purpose of acquisition of such heritage building by agreement and on the recommendation of the Heritage Conservation Committee and with the approval of the Mayor-in-Council, allow the transfer of right of development of such heritage building, which shall be heritable and transferable, to the owner of such heritage building in such manner, and subject to such conditions, as may be prescribed.

Explanation I.—"Development" shall have the same meaning as in clause (7) of section 2 of the West Bengal Town and Country (Planning and Development) Act, 1979.

Explanation II.—"Right of development of such heritage building" shall mean the right of development, in the prescribed manner, of such potentials as may be available in respect of such heritage building on a plot of land different from the land and building comprising the heritage building but in the same ward of the Corporation.

Right of access to heritage building acquired by Corporation

183H. Subject to such rules or regulations as may be made under this Act, every person shall have the right of access to any heritage building acquired by the Corporation.

Sub-lease of heritage building

183I. The Corporation shall have the right to allow the transfer of right of development to the lessee of a heritage building where the unexpired period of the term of lease is for 90 years, and to take the heritage building on sub-lease by agreement, if there is provision for such sub-lease in the deed executed between the owner and the lessee, provided that the question of payment of premium or rent in such case to the owner shall not, notwithstanding any agreement in this behalf, arise, and if the owner as confirming party to the agreement waives the right to receive any further payment of such premium or rent.

Permission of cocerned department of State Government before acquisition of heritage building

183J. If the Corporation considers that it is necessary to acquire any building declared as a heritage building for the purpose of preservation and conservation as required under sub-clause (ii) of clause (a) of sub-section (4) of section 31 of the West Bengal Town and Country (Planning and Development) Act, 1979, by agreement or under the Land Acquisition Act, 1894, permission of the concerned department of the State Government shall be taken before such acquisition. 1 of 1894.

Power to exempt rates and taxes, etc. on heritage building.

183K. If the owner of a heritage building enters into an agreement with the Corporation to maintain, preserve and conserve such heritage building properly at his own expenses, the Corporation may, in such case, exempt wholly or partly the owner of such heritage building from payment of rates or taxes or fees for supply of water or any other charge in respect of such heritage building.

Agreement with owner of heritage building pending acquisition.

183L. (1) The Commissioner may, pending acquisition of a heritage building by the Corporation under this Act and with the approval of the Mayor-in-Council, propose to the owner of such heritage building to enter into an agreement with the Corporation for a specified period for the maintenance of such heritage building.

The Howrah Municipal Corporation (Amendment) Bill, 1999.

(Clause 17.)

(2) The agreement as aforesaid may provide for all or any of the following matters:—

(a) maintenance of the heritage building by the owner or by any other person willing to maintain the said heritage building;

(b) custody of the heritage building and the duties of the person who may be employed to watch it;

(c) the restrictions on the owner's right—

(i) to use the heritage building for any other purpose detrimental to its conservation,

(ii) to charge any fee for entry into, or inspection of, the heritage building, and

(iii) to build on or near the site of the heritage building.

Voluntary contribution and agreement with any voluntary organisation, person or company

183M. (1) The Commissioner may receive voluntary contributions towards the cost of maintaining any heritage building and may give order as to the management and application of such contributions for the purpose of preservation and conservation of such heritage building.

(2) Subject to the approval of the Mayor-in-Council, the Commissioner may enter into any agreement with any person or voluntary organisation or company, whether incorporated or not, willing to preserve and conserve any heritage building on such terms and conditions as the Commissioner may determine.

Taking over management and control of heritage building

183N. (1) If the Commissioner, on receipt of any information, is satisfied that the owner of a heritage building fails to preserve or conserve the heritage building, the Commissioner may, when the heritage building is vacant and after hearing the owner, by order in writing, take over the management and control of such heritage building for the purpose of preservation and conservation thereof, suspending the right of the owner to transfer such heritage building for a maximum period of five years, subject to acquisition either by agreement or under the provisions of the Land Acquisition Act, 1894. 1 of 1894.

(2) The Commissioner shall thereafter notify the heritage building for letting it out by agreement to any person as tenant for the purpose as aforesaid, and the owner shall be entitled to an amount equal to the reasonable letting value of the heritage building as rent less the cost on account of preservation and conservation of the heritage building.

When heritage building ceases to be heritage building.

183O. If the Corporation decides that any heritage building has ceased to be of public interest or has lost its importance for any reason whatsoever, it may, with the approval of the State Government, declare that such heritage building has ceased to be a heritage building for the purposes of this Act.

Penalty

183P. (1) Any person who destroys, removes, alters, defaces or misueses any heritage building or does any act, or abets in the commission thereof, in contravention of any provision of this chapter or the rules or the regulations made thereunder, shall be punishable with rigorous imprisonment for a term which may extend to three years and also with fine which may extend to fifty thousand rupees and, in default, with further rigorous imprisonment for six months.

(2) Any court convicting any person under this section shall, by order, direct such person to restore the heritage building to its former shape and beauty at his cost, and any failure to comply with such order shall be deemed to be a continuing offence and such person shall be punishable with an additional fine of rupees two hundred and fifty for every day during which such contravention or failure continues after conviction for the first such contravention.

Explanation.—For the purposes of this section, "person" shall include an owner, occupier, lessee, mortgagee, consultant, promoter or financier who supervises or causes erection, destruction, removal, defacement or misuse of any heritage building.'.

The Howrah Municipal Corporation (Amendment) Bill, 1999.

(Clause 18.)

Insertion of new sections 212A, 212B, 212C, 212D, 212E, 212F and 212G

18. In Chapter XVIII of the principal Act, under the heading "*Registration of births and deaths and disposal of the dead*", the following sections shall be inserted:—

"Registration of births and deaths

212A. Subject to the provisions of the Registration of Births and Deaths Act, 1969, the Corporation shall cause registration of births and deaths taking place within the area of the Corporation, and extracts of information therefrom shall be supplied, on application, in such form of a certificate, and on payment of such fee, as may be determined by regulations. 18 of 1969

Information about birth.

212B. It shall be the duty of the father or the mother of every child born within the area of the Corporation or, in default of the father or the mother, of any relation of the child living in the same premises or, in default of such relation, of the person having charge of the child to give, to the best of his or her knowledge and belief, to the officer empowered in the area of the Corporation in this behalf, within twenty-one days from the date of birth of the child, information containing such particulars as are required under the Registration of Births and Deaths Act, 1969, or the rules made thereunder:

Provided that—

(a) in the case of an illegitimate child, no person shall, as father of such child, be required to give any information under this Act containing the particulars of birth of such child, and the officer empowered under this section shall not enter in the register the name of any person as father of such child except at the joint request of the mother and of the person acknowledging himself to be the father of such child, and such person shall, in such case, sign the register together with the mother;

(b) a person required to give information only in default of some other person shall not be bound to give such information if he believed and had reasonable grounds for believing that such information had been given;

(c) when a child is born in a hospital or a nursing home or a maternity home, none but the officer-in-charge thereof shall be bound to forward forthwith to the officer empowered under this section a report of such birth in such time and in such form as may, from time to time, be specified by the State Government.

Information respecting finding of new-born child.

212C. In case any new-born child is found exposed, it shall be the duty of any person finding such child or of any person in whose charge such child may be placed to give, to the best of his knowledge and belief, to the officer empowered under section 212B, within twenty-one days from the date of finding of such child, such information containing the particulars of birth of such child as such person possesses.

Information regarding death.

212D. It shall be the duty of the nearest relation present at the time of the death or in attendance during the last illness of any person dying within the area of the Corporation and, in default of such relation, of any person present or in attendance at the time of the death and of the occupier of the premises in which, to his knowledge, the death took place and, in default of the person hereinbefore mentioned, of each inmate of such premises and of the undertaker or other person causing the corpse of the deceased person to be disposed of to give, to the best of his knowledge and belief, to the officer specially empowered in this behalf for the area within which the death took place, information containing such particulars as are required under the Registration of Births and Deaths Act, 1969, and the rules made thereunder, within twenty-one days from the date of its occurrence:

The Howrah Municipal Corporation (Amendment) Bill, 1999.

(Clause 19.)

Provided that—

(a) if the case of death is known to be a dangerous disease, the information as aforesaid shall be given within twelve hours of its occurrence;

(b) if the death of any person occurs in a hospital or a nursing home or a maternity home, it shall be the duty of none but the medical officer or other officer-in-charge thereof to forward forthwith a report of such death in such form as may, from time to time, be specified by the State Government.

Medical practitioner to certify cause of death

212E. In the case of a person who had been attended in his last illness by a duly qualified medical practitioner, such practitioner shall, within three days of his becoming cognizant of the death of such person, sign and forward to the officer specially empowered in this behalf a certificate of the cause of death of such person in such form as may, from time to time, be specified by the State Government, and the cause of death as stated in such certificate shall be entered in the register together with the name of the certifying medical practitioner

Duties of police in regard to unclaimed corpses

212F. It shall be the duty of the police to convey every unclaimed corpse to a registered burial or burning ground or other place for disposal of the dead or to a duly appointed mortuary and to inform thereafter the officer specially empowered in this behalf within whose jurisdiction such corpse was found.

Sextons etc not to bury etc corpse

212G. No sexton or keeper of a registered burial or burning ground or other place for disposal of the dead, whether situated within the area of the Corporation or not, shall bury, burn or otherwise dispose of or allow to be buried, burnt or otherwise disposed of any corpse, unless such corpse is accompanied by a certificate in such form as may be prescribed and signed by an officer specially empowered in this behalf or by a registered medical practitioner or any other medical practitioner authorised by the State Government in this behalf.".

Insertion of new Chapter XXI

19. In Part V of the principal Act, after Chapter XX, the following chapter shall be inserted:—

"CHAPTER XXI

Planning and Development.

Preparation of Draft Development Plan

239. (1) The Corporation shall prepare a Draft Development Plan for Howrah in consultation with the District Planning Committee or the Metropolitan Planning Committee, as the case may be, for a period of five years, and shall submit to the Urban Development Sub-Committee or the Metropolitan Planning Committee, as the case may be, at least one year before completion of the term of the preceding Draft Development Plan:

Provided that the Corporation shall prepare the first Draft Development Plan in accordance with the directions of the District Planning Committee or the Metropolitan Planning Committee, as the case may be.

(2) The Draft Development Plan for Howrah shall be a written statement, and shall include—

(a) the schemes of the Corporation for the development and other use of land or for any description of development or other use of such land including, in either case, such measures as the Corporation thinks fit for the improvement of the physical environment;

(b) detailed and specific scheme of the Corporation for conducting development programmes on such point or points as the Corporation thinks fit;

(c) such maps and diagrams as the Corporation thinks appropriate;

(d) existing land use pattern in maps or documents;

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(Clause 19.)

(c) the scheme for future land use control by way of—
  (i) identification and preservation of open spaces;
  (ii) prohibition of filling up of tanks or water courses;
  (iii) filling up of insanitary water courses;
  (iv) protection of land surface through which sub-soil water sources are re-charged;
  (v) provision for drainage network and outfalls;
  (vi) provision of dumping grounds for solid wastes disposal;
  (vii) street alignment;
  (viii) provision for burning and burial grounds;
  (ix) reclamation of waste lands; or
  (x) providing activities of similar nature;

(f) regulation and restriction of sites for construction of buildings, huts or structures for the purposes of safety, disinfection, density control or pollution control;

(g) scheme for environmental improvement by way of restriction on felling of trees, planting of new trees and flowering of plants in public places and adding of house greenery and the like;

(h) scheme for control of pollution relating to water, soil, air, noise and odour;

(i) scheme for acquisition of land for the purpose of ensuring that the benefits of development activities are reaped by public institutions for community-welfare and not for speculative gains by private individuals.

(3) If the preceding Draft Development Plan has not been fully implemented, a statement shall be annexed with the Draft Development Plan, showing the due quantum of work and the reasons for such non-completion.

Financial statement in regard to Draft Development Plan

240. A financial statement shall be submitted with the Draft Development Plan containing—

(a) detailed particulars about the quantum of finance available for conducting the development programme under the said Draft Development Plan from—
  (i) own resources of the Corporation with source-wise break-ups; and
  (ii) corporate sector or household sector;

(b) the following particulars in detail:—
  (i) credit plan or the terms and conditions for availing of the finance from corporate sector or household sector;
  (ii) sources of fund for repayment of credit, if taken from corporate sector or household sector and the manner of repayment.

Modification of Draft Development Plan.

241. The Corporation may, at any time but not more than once in every three years, propose to the District Planning Committee any revision or modification of the Draft Development Plan.

Annual Development Plan.

242. (1) The Corporation shall prepare an Annual Development Plan for a period of one financial year, covering only the relevant portion of the Draft Development Plan for the concerned period, in consultation with the District Planning Committee, and submit the same to the State Government within the last week of the month of October of the year preceding the period for which the Annual Development Plan shall be prepared.

(2) The Annual Development Plan shall be prepared in accordance with the provisions of sub-section (2) of section 239 and section 240, which shall apply *mutatis mutandis.*

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(Clause 20.)

(3) The State Government shall, on receipt of the Annual Development Plan, consider it on the basis of the availability of fund for the purpose and shall, thereafter, approve the Annual Development Plan with necessary modification, if any.

(4) The Corporation shall, within six months from the date of receipt of plan grant under sub-section (3) of section 60A, submit a report, stating the progress of work towards implementing the Annual Development Plan, either in full or in part, for which the said grant was sanctioned.

(5) The Corporation may, at any time but not more than once, revise or modify the Annual Development Plan with the approval of the State Government:

Provided that any modification or revision of the Annual Development Plan shall not contain anything which is not included in the Draft Development Plan for the period to which the Annual Development Plan relates.".

Substitution of new Schedule for Schedule III

20. For Schedule III of the principal Act, the following Schedule shall be substituted:—

"SCHEDULE III

PROFESSION, TRADE AND CALLING AND RATE OF ANNUAL TAX THEREON.

[*See* section 102.]

Serial No.	Profession, trade and calling	Rate of annual tax.
	CLASS I	
1	As company or association or body of individuals, the paid-up capital of which is equivalent to twenty lakhs of rupees or upwards, and which exercises or carries on any profession, trade or calling whatsoever.	Three thousand rupees.
	CLASS II	
2.	As company or association or body of individuals, the paid-up capital of which is one lakh of rupees or above but less than twenty lakhs of rupees and which exercises or carries on any profession, trade or calling whatsoever.	One thousand and five hundred rupees.
3.	As medical practitioner, licentiate in medicine or surgery, homoeopath, graduate of any veterinary college, dentist, vakil or advocate of the High Court, pleader, average adjuster, statistical reporter, astrologer, analyst, shroff or banian, freight broker or negotiator, who has been in the profession for nine years or more.	Ditto.
4	As sculptor, painter, stage or film actor or actress, singer, musician, magician, dancer, or impressionist, who is paying income-tax on his professional income.	Ditto.
5.	As broker or *dalal* employed in the wholesale transfer or purchase of import or export, country-produced silk or other merchandise or in house or landed property, Government securities, shares or bills of exchange.	Ditto.
6.	As proprietor of a newspaper, periodical, journal or other public media, the circulation in respect of which is five thousand copies or above per issue.	Ditto.

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(Clause 20.)

Serial No.	Profession, trade and calling	Rate of annual tax.
7.	As businessman, banker, travel agent, commission agent, engineer, architect, builder, contractor, auctioneer or carrier.	One thousand and five hundred rupees.
8.	As keeper of laboratory for pathological examination of blood, sputum, urine, stool or such other things, radiologist or owner of a X-ray clinic.	Ditto.
9.	As dealer in precious stones, or precious metals, or articles of precious stones or metals.	Ditto.
10.	As keeper of sophisticated hairdressing saloon providing more than average amenity to the customer, or a beauty parlour.	Ditto.
11.	As owner or occupier of a cotton, jute, hide, or other screw-house or press-house.	Ditto.
12.	As decorator, order supplier, retail trader or shopkeeper, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 200 per mensem or more.	Ditto.
13.	As printer, publisher, lithographer, engraver, die-sinker, xerox copyist, photographer, photo-typer, owner of a tutorial home, commercial school or college, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 200 per mensem or more.	Ditto.
14.	As owner or occupier of a market or a place of public entertainment, or a theatre or a cinema house, kept up for profit, or a cable television operator having 500 or more connections.	Ditto.
15.	As hotelkeeper, boarding-housekeeper, lodging-house-keeper, manufacturer, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 200 per mensem or more.	Ditto.
16.	As owner or occupier of a depot, godown or warehouse for storage of goods, or owner of a motor garage for keeping more than 5 cars, and for profit.	Ditto.
17.	As keeper of a hydrotherapy bath or other clinic or health resort.	Ditto.
18.	As keeper of a laundry, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 200 per mensem or more.	Ditto.
19.	As keeper of a hairdressing saloon, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 200 per mensem or more.	Ditto.
20.	As dyer or cleaner, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 200 per mensem or more.	Ditto.
21.	As tax or management consultant, consulting physician, practising surgeon, barrister, attorney, public accountant, proctor, or notary public.	Ditto.

The Howrah Municipal Corporation (Amendment) Bill, 1999.

(Clause 20.)

Serial No.	Profession, trade and calling	Rate of annual tax.
22.	As dealer or seller of automobile spare parts, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 200 per mensem or more.	One thousand and five hundred rupees.
23.	As owner of hire-purchase business, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 200 per mensem or more.	Ditto.
24.	As owner of a music or dance school, the rent or fair letting value of which is Rs. 200 per mensem or more.	Ditto.
25.	As proprietor or keeper of a nursing home or a sanatorium.	Ditto.
26.	As bullion merchant, money-lender or financier.	Ditto.
27.	As sole or authorised agent or distributor of any merchandise or holder of dealership of any manufacturer or company.	Ditto.
28.	As wholesale trader of any commodity, merchant or exporter or importer.	Ditto.
29.	As keeper of a restaurant with floor shows including cabaret or orchestra.	Ditto.
30.	As cinema film distributor, cinema film producer or keeper of a cinema film studio, or a *jatra* or opera party.	Ditto.
31.	As owner of every bus, mini-bus, lorry or contract car.	Ditto.
32.	As owner of three or more taxi cabs, luxury taxi cabs, tempo vans, or matador vans, which are used for carrying passengers or goods on payment on hire.	Ditto.
33.	As bookmaker or turf accountant.	Ditto.
34.	As professional horse-breaker or race horse-trainer.	Ditto.
35.	As advertising agent.	Ditto.
36.	As stevedore or ship-chandier or clearing and forwarding agent.	Ditto.
37.	As keeper of a shop for the sale of intoxicating liquor or drug.	Ditto.
38.	As owner or lessee of a petrol/diesel filling station and service station.	Ditto.
39.	As marriage negotiator or caterer, who is paying income-tax.	Ditto.
	CLASS III	
40.	As company or association or body of individuals, the paid-up capital of which is rupees twenty-five thousand and above but less than rupees one lakh, and which exercises or carries on any profession, trade or calling whatsoever.	One thousand and two hundred rupees.
41.	As medical practitioner, licentiate in medicine or surgery, homoeopath, graduate of any veterinary college, dentist, vakil or advocate of the High Court, pleader, average adjuster, statistical reporter, analyst, astrologer, shroff or banian, freight broker or negotiator, who has been practising for six years or more but less than nine years.	Ditto.

The Howrah Municipal Corporation (Amendment) Bill, 1999.

(Clause 20.)

Serial No.	Profession, trade and calling	Rate of annual tax.
42.	As Kaviraj or Hakim, who has been in the profession for nine years or more.	One thousand and two hundred rupees.
43.	As decorator, order supplier, retail trader or shopkeeper, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 100 per mensem or more but less than Rs. 200.	Ditto.
44.	As printer, publisher, lithographer, engraver, die-sinker, xerox copyist, photographer, phototyper, owner of a tutorial home, commercial school or college, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 100 per mensem or more but less than Rs. 200.	Ditto.
45.	As hotelkeeper, boarding-housekeeper, or manufacturer, the rent as charged by the owner or occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 100 per mensem or more but less than Rs. 200.	Ditto.
46.	As keeper of a laundry, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 100 per mensem or more but less than Rs. 200.	Ditto.
47.	As keeper of a hairdressing saloon, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 100 per mensem or more but less than Rs. 200.	Ditto.
48.	As dyer or cleaner, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 100 per mensem or more but less than Rs. 200.	Ditto.
49.	As dealer or seller of automobile spare parts, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 100 per mensem or more but less than Rs. 200.	Ditto.
50.	As owner of two taxi cabs, luxury taxi cabs, tempo vans, or matador vans, which are used for carrying passengers or goods for hire.	Ditto.
51.	As owner of a music or dance school, the rent or fair letting value of which is Rs. 100 per mensem or more but less than Rs. 200.	Ditto.
52.	As owner of a hire-purchase business, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 100 per mensem or more but less than Rs. 200.	Ditto.
53.	As a jockey licensed by any Turf Club in the State.	Ditto.
54.	As a cable television operator having more than 100 but less than 500 connections.	Ditto.

The Howrah Municipal Corporation (Amendment) Bill, 1999.

(Clause 20.)

Serial No.	Profession, trade and calling	Rate of annual tax.
	CLASS IV	
55.	As company or association or body of individuals, the paid-up capital of which is less than rupees twenty-five thousand and which exercises or carries on any profession, trade or calling whatsoever.	Five hundred rupees.
56.	As proprietor of a newspaper, periodical, journal or other public media, the circulation in respect of which is less than 5000 copies per issue.	Ditto.
57.	As sculptor, painter, stage or film actor or actress, singer, musician, magician or dancer, who is not paying income-tax.	Ditto.
58	As an order supplier or a retail shopkeeper or trader, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs 50 per mensem or more but less than Rs. 100.	Ditto.
59.	As printer, lithographer, engraver, die-sinker, xerox copyist, photographer, phototyper, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs 50 per mensem or more but less than Rs. 100.	Ditto.
60	As decorator, publisher, hotelkeeper, boarding-housekeeper, lodging-housekeeper, manufacturer, or owner of a tutorial home, commercial school or college, who is not included in any other class in this Schedule	Ditto.
61.	As medical practitioner, licentiate in medicine or surgery, homocopath, graduate of an veterinary college, dentist, vakil or advocate of the High Court, pleader, average adjuster, statistical reporter, analyst, astrologer, shroff or banian, freight broker or negotiator, who has been in the profession for more than three years but less than six years.	Ditto.
62.	As Kaviraj or Hakim, who has been in the profession for six years or more but less than nine years.	Ditto.
63.	As keeper of a laundry, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 50 per mensem or more but less than Rs. 100.	Ditto.
64	As keeper of a hairdressing saloon, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 50 per mensem or more but less than Rs. 100.	Ditto.
65.	As dyer or cleaner, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 50 per mensem or more but less than Rs. 100.	Ditto.
66.	As dealer or seller of automobile spare parts, other than those mentioned elsewhere in this Schedule.	Ditto.
67.	As owner of a hire-purchase business, who is not included in any other class in this Schedule.	Ditto.

The Howrah Municipal Corporation (Amendment) Bill, 1999.

(Clause 20.)

Serial No.	Profession, trade and calling	Rate of annual tax.
68.	As owner of a taxi cab, luxury taxi cab, tempo van, or matador van, which is used for carrying passengers or goods for hire.	Five hundred rupees.
69.	As keeper of a billiard-room.	Ditto.
70.	As owner of a music or dance school, the rent or fair letting value of which is Rs. 50 per mensem or more but less than Rs. 100.	Ditto.
71.	As insurance agent, or mukhtear, who has been in the profession for five years or more.	Ditto.
72.	As a poddar or money changer.	Ditto.
73.	As custom-house agent, or private detective.	Ditto.
74.	As a plumber, electrical fitter or gas-fitter who has been in the profession for more than five years.	Ditto.
75.	As professional draftsman, surveyor (including a licensed building surveyor or measurer).	Ditto.
76.	As licensed shipping broker, boat supplier, labour supplier.	Ditto.
77.	As manufacturer's representative	Ditto.
78.	As marriage negotiator or caterer, who is not paying income-tax.	Ditto.
79.	As a cable television operator having 100 or less connections.	Ditto.
	CLASS V	
80.	As medical practitioner, licentiate in medicine or surgery, homoeopath, graduate of any veterinary college, dentist, vakil or advocate of the High Court, pleader, average adjuster, statistical reporter, analyst, astrologer, shroff or banian, freight broker or negotiator, who has been in the profession for three years or less.	Two hundred and fifty rupees.
81.	As Kaviraj or Hakim, who has been in the profession for more than three years but less than six years.	Ditto.
82.	As insurance agent, mukhtear whose practice is below five years.	Ditto.
83.	As order supplier, retail trader or shopkeeper, who is not mentioned elsewhere in this Schedule.	Ditto.
84.	As printer, lithographer, engraver, die-sinker, zerox copier, photographer, phototyper, the rent as charged by the owner or the occupier of whose place of business is less than Rs. 50.	Ditto.
85.	As dyer or cleaner, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 20 per mensem or more but less than Rs. 50.	Ditto.
86.	As keeper of a hairdressing saloon, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 20 per mensem or more but less than Rs. 50.	Ditto.

The Howrah Municipal Corporation (Amendment) Bill, 1999.

(Clause 20.)

Serial No.	Profession, trade and calling	Rate of annual tax.
87.	As carriage dealer or horse dealer, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 20 per mensem or more.	Two hundred and fifty rupees.
88.	As plumber, electrical fitter, or gas-fitter, who is not included in Class IV.	Ditto.
89.	As keeper of a laundry, other than a laundry mentioned elsewhere in this Schedule.	Ditto.
90.	As owner of a steam ferry boat or a steam cargo boat.	Ditto.
91.	As palmist.	Ditto.
92.	As chalani trader or purchaser of goods in Calcutta for transport and sale beyond the limits of Calcutta.	Ditto.
93.	As practising apothecary.	Ditto.
94.	As owner of a music or dance school, the rent or fair letting value of which is less than Rs. 50 per mensem.	Ditto.
95.	As bond supplier or stamp vendor.	Ditto.
96.	As owner of an auto-rickshaw.	Ditto.
	CLASS VI	
97.	As retail trader or shopkeeper, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 10 per mensem or more but less than Rs. 20.	One hundred rupees.
98.	As keeper of an unsophisticated hairdressing saloon, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 10 per mensem or more but less than Rs. 20.	Ditto.
99.	As dyer or cleaner, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 10 per mensem or more but less than Rs. 20.	Ditto.
100.	As Kaviraj or Hakim who has been in profession for three years or less.	Ditto.
101.	As fortune-teller.	Ditto.
102.	As owner of a cargo boat or passenger boat, or bullock or buffalo cart, which is let out on hire.	Ditto.
103.	As owner of three or more jin-rickshaws, cycle-rickshaws, carriages, or handcarts, which are let out on hire.	Ditto.
	CLASS VII	
104.	As keeper of a shop or place of business, other than a shop or place of business mentioned elsewhere in this Schedule.	Fifty rupees.
105.	As pedlar, vendor of goods.	Ditto.
106.	As owner of less than three jin-rickshaws, cycle-rickshaws, carriages, or handcarts, which are let out on hire.	Ditto.
107.	As petition writer or bill writer.	Ditto.".

The Howrah Municipal Corporation (Amendment) Bill, 1999.

(Clause 21.)

Amendment of Schedule V.

21. In Schedule V of the principal Act,—

(1) after the entry "Section 102, sub-section (1)." in column 1 headed "Section and sub-section, clause or proviso", and the corresponding entries in column 2 headed "Subject", and column 3 headed "Maximum fine or imprisonment that may be imposed", the following entries in column 1, column 2, and column 4 headed "Maximum daily fine that may be imposed" shall respectively be inserted:—

"Section 102A, sub-section (5).	Failure to apply for certificate of enlistment.	.....	Two hundred and fifty rupees.";

(2) after the entry "Section 153, sub-section (3)." in column 1 headed "Section and sub-section, clause or proviso", and the corresponding entries in column 2 headed "Subject", column 3 headed "Maximum fine or imprisonment that may be imposed", and column 4 headed "Maximum daily fine that may be imposed", the following entries in column 1, column 2, column 3, and column 4 shall respectively be inserted:—

"Section 154.	Failure to convert service privy into sanitary toilet.	Five thousand rupees.	Five hundred rupees.".

STATEMENT OF OBJECTS AND REASONS.

It is considered expedient to make some additions to, and alterations of, the existing provisions of the Howrah Municipal Corporation Act, 1980 (West Ben. Act LVIII of 1980), to make the said Act more effective, by way of—

(i) inserting a new provision for determining the manner of oath of allegiance to be taken by the Councillors;

(ii) amending section 12 for including Leader of Opposition of the Corporation within the purview of remuneration and facilities and for excluding the members of the Ward Committees therefrom;

(iii) inserting new proviso to sub-section (1) of section 14 in order to ensure salaries and allowances to the Government employees posted in the Corporation as may be required by or under the conditions of his service under the State Government;

(iv) insertion of new provision regarding disqualification for being a Councillor in the case of defection;

(v) making provision for taking prior approval of the State Government in the case of spending of more than Rs. 10 lakhs;

(vi) making new provision for imposing toll on heavy trucks and buses plying on a public street, levy of special conservancy charge, and surcharge on transfer of land as recommended by the State Finance Commission, West Bengal, and accepted by the Finance Department;

(vii) insertion of a new provision for allowing 25% exemption of the property tax in respect of the residences of ex-servicemen and their families;

(viii) making provisions for re-introducing the tax on professions, trades and callings, which was previously in vogue, as per the recommendation of the State Finance Commission, West Bengal, with the approval of the Finance Department;

(ix) insertion of a new provision empowering the Corporation to cut off or turn off supply of water to any premises in the case of, *inter alia*, default in payment of any tax;

The Howrah Municipal Corporation (Amendment) Bill, 1999.

(x) making provision for conversion of service privy into sanitary toilet etc. mandatory;

(xi) making provision for ensuring accommodation of privy and urinal in premises intended for human habitation;

(xii) insertion of new Chapter XIIA for preservation and conservation of heritage buildings and sites on the lines of the provisions made in the Calcutta Municipal Corporation Act, 1980 (West Ben. Act LIX of 1980);

(xiii) making new provisions for registration of births and deaths on the lines of the Registration of Births and Deaths Act, 1969 (18 of 1969);

(xiv) making provisions for determining the manner of preparation of Draft Development Plan by the Corporation for submitting the same to the District Planning Committee or the Metropolitan Planning Committee, which are constitutional authorities; and

(xv) making provision for preparation of Annual Development Plan by the Corporation for canalizing plan grants in the light of the Draft Developement Plan prepared by the District Planning Committee or the Metropolitan Planning Committee for the district or for the metropolitan areas as a whole, as the case may be.

2. The Bill has been prepared with the above objects in view.

3. The Bill does not involve any additional burden on the State Exchequer.

CALCUTTA,
The 6th July, 1999.

ASOK BHATTACARYYA,
Member-in-charge.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 1680-L.—9th July, 1999.—The Governor having been pleased to order, under rule 66 of the Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons and the Financial Memorandum which accompany it, in the *Calcutta Gazette*, the Bill, the Statement of Objects and Reasons and the Financial Memorandum are accordingly hereby published for general information:—

Bill No. 12 of 1999

THE WEST BENGAL PRIMARY EDUCATION (AMENDMENT) BILL, 1999.

A

BILL

to amend the West Bengal Primary Education Act, 1973.

WHEREAS it is expedient to amend the West Bengal Primary Education Act, 1973, for the purposes and in the manner hereinafter appearing; West Ben Act XLIII of 1973.

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the West Bengal Primary Education (Amendment) Act, 1999.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

The West Bengal Primary Education (Amendment) Bill, 1999.

(Clauses 2-6.)

Amendment of section 2 of West Ben. Act XLIII of 1973

2. In section 2 of the West Bengal Primary Education Act, 1973 (hereinafter referred to as the principal Act),—

(1) in clause (via), the words 'and shall also mean and include part of a District declared by the State Government as an "educational District" by notification published in the *Official Gazette*' shall be omitted;

(2) in clause (ix), for the word "nurture" in the two places where it occurs, the word "nurturing" shall be substituted;

(3) for clause (xix), the following clause shall be substituted:—

'(xix) "Primary School Council" means a District Primary School Council established under section 37, and includes the Siliguri Primary School Council referred to in sub-section (2A) of that section and the Calcutta Primary School Council referred to in section 38;';

(4) in clause (xxia), for the words "either wholly or in part", the word "wholly" shall be substituted.

Amendment of section 4

3. In section 4 of the principal Act, in clause (h), after the words "*Zilla Parishads*", the words "and the *Mahakuma Parishad*" shall be inserted.

Amendment of section 13.

4. In section 13 of the principal Act,—

(1) in the marginal note, for the word "members.", the words "members, other than the President." shall be substituted;

(2) in sub-section (1), after the words "A member of the Board", the words ", other than the President," shall be inserted;

(3) in sub-section (2), after the words "remove any member", the words ", other than the President," shall be inserted.

Substitution of new section for section 18A.

5. For section 18A of the principal Act, the following section shall be substituted:—

"Ad hoc Committee

18A. (1) The State Government may, by notification, appoint an Ad hoc Committee consisting of—

(a) a President, and

(b) such number of other members, not exceeding nineteen, as the State Government may think fit,

for such period, not exceeding one year at a time, as may be specified in the notification.

(2) The President of the Ad hoc Committee shall exercise all the powers, and shall perform all the functions, of the President of the Board, and the Ad hoc Committee shall exercise all the powers, and shall perform all the functions, of the Board and the Committees constituted by the Board under this Act.".

Amendment of section 19

6. In sub-section (1) of section 19 of the principal Act,—

(1) for clause (b), the following clause shall be substituted:—

"(b) to provide by regulations, after considering the recommendations, if any, of the Curriculum Committee, the syllabus and the courses of studies to be followed in the primary schools;";

(2) after clause (b), the following clauses shall be inserted:—

"(bb) to prepare, and to provide, books to be studied in the primary schools;

(bbb) to provide by regulations, after considering the recommendations, if any, of the Curriculum Committee, the curriculum, the syllabus and the courses of studies to be followed in the Primary Teachers' Training Institute;";

(3) clause (c) shall be omitted;

(4) clause (e) shall be omitted;

The West Bengal Primary Education (Amendment) Bill, 1999.

(Clauses 7-13.)

(5) in clause (1), for the words "to make regulations determining", the words "to determine" shall be substituted;

(6) in clause (n), for the word "Director,", the words "State Government," shall be substituted.

Amendment of section 23

7. In clause (a) of sub-section (3) of section 23 of the principal Act, for the words "in primary schools", the words "in the Primary Teachers' Training Institute and in the primary schools" shall be substituted.

Amendment of section 37.

8. In section 37 of the principal Act,—

(1) in sub-section (2),—

(a) before clause (a), the following clause shall be inserted:—

"(1a) the Chairman, who shall be appointed by the State Government;";

(b) the proviso to clause (e) shall be omitted;

(c) to clause (h), the following proviso shall be added:—

"Provided that the number shall in no case be less than six;";

(2) in sub-section (2A),—

(a) before clause (a), the following clause shall be inserted:—

"(1a) the Chairman, who shall be appointed by the State Government;";

(b) in sub-clause (iii) of clause (k), for the words "linguistic minority,", the words "linguistic minority community," shall be substituted.

Amendment of section 38

9. In sub-section (2) of section 38 of the principal Act,—

(a) before clause (a), the following clause shall be inserted:—

"(1a) the Chairman, who shall be appointed by the State Government;";

(b) clause (i) shall be omitted.

Amendment of section 44

10. In section 44 of the principal Act, sub-section (1) shall be omitted.

Amendment of section 52

11. In section 52 of the principal Act,—

(a) for the words "remove the Chairman or a member", the words "remove a member" shall be substituted;

(b) in clause (a), for the words "as Chairman or member", the words "as a member" shall be substituted;

(c) in the proviso, for the words "the Chairman or the member", the words ", the member" shall be substituted.

Amendment of section 56.

12. In sub-section (3) of section 56 of the principal Act, the proviso shall be omitted.

Insertion of new section 56A.

13. In the principal Act, after section 56, the following section shall be inserted:—

"Award of punishment.

56A. Subject to the prescribed conditions, a Primary School Council may award any punishment, including the punishment of dismissal or removal from service, on a teacher, or a member of the non-teaching staff, if any, of a primary school under the control of that Primary School Council:

Provided that no punishment, other than censure, shall be awarded except on the recommendation of the Discipline Committee.".

The West Bengal Primary Education (Amendment) Bill, 1999.

(Clauses 14-17.)

Amendment of section 60

14. In section 60 of the principal Act,—

(a) in sub-section (1), after clause (q), the following clause shall be inserted:—

"(qq) to constitute, if the State Government so directs, a Vidyalaya Unnayan Committee for each primary school;";

(b) after sub-section (1), the following sub-section shall be inserted:—

"(1A) A Vidyalaya Unnayan Committee shall consist of—

(a) a Chairman, and

(b) such number of other members, not exceeding fourteen, as the State Government may determine,

to be nominated by the Primary School Council within whose jurisdiction the Vidyalaya Unnayan Committee is constituted, and shall perform such functions as the State Government may by notification specify in this behalf.".

Amendment of section 67

15. In section 67 of the principal Act,—

(a) for the marginal note, the following marginal note shall be substituted:—

"Other Committees.";

(b) in sub-section (1), for clause (e), the following clause shall be substituted:—

"(e) the Academic Committee;".

Amendment of section 85

16. In sub-section (1) of section 85 of the principal Act, for the words "for each primary school.", the words, figures and brackets "for each primary school in an area in respect of which a scheme, referred to in section 79, has been prepared, and such scheme has been sanctioned by the State Government under sub-section (1) of section 81." shall be substituted.

Amendment of Chapter XII

17. In Chapter XII of the principal Act,—

(a) for the heading "Tribunal", the heading "Appeal Committee" shall be substituted;

(b) for section 91, the following section shall be substituted:—

"Appeal Committee. 91. (1) The Board shall constitute an Appeal Committee.

(2) The Appeal Committee shall consist of the following members:—

(a) one person who is or has been a member of the West Bengal Higher Judicial Service, to be nominated by the State Government;

(b) two teachers to be nominated by the Board from amongst the teachers elected to the Board under clause (d) of section 4;

(c) the Director of School Education, Government of West Bengal; and

(d) a member of a Primary School Council, who is also an employee of that Primary School Council, to be nominated by the Board.

(3) The person nominated under clause (a) of sub-secton (2) shall be the Chairman of the Appeal Committee.

(4) The Secretary of the Board referred to in sub-section (1) of section 17 shall be the Secretary of the Appeal Committee.

(5) It shall be the duty of the Appeal Committee to hear and decide every appeal by—

The West Bengal Primary Education (Amendment) Bill, 1999.

(Clauses 18, 19.)

(a) a teacher, or a member of the non-teaching staff, of a primary school under the control of a Primary School Council, or a member of the staff, other than the Secretary and the Finance Officer, of a Primary School Council, against any decision of such Primary School Council adversely affecting such teacher or member of the non-teaching staff of such primary school or such member of the staff of such Primary School Council, and

(b) a member of the staff, other than the Secretary and the Finance Officer, of the Board, against any decision of the Board adversely affecting such member of the staff of the Board,

in accordance with such regulations as may be made by the Board in this behalf.

(6) The decision of the Appeal Committee under sub-section (5) shall be final and no suit or proceeding shall lie in any court in respect of any matter which has been, or may be, referred to, or has been decided by, the Appeal Committee.

(7) The honorarium or remuneration, if any, of the Chairman of the Appeal Committee shall be such as may be determined by the State Government.".

Omission of section 92.

18. Section 92 of the principal Act shall be omitted.

Insertion of new sections 100A, 100B and 100C

19. In the principal Act, after section 100, the following sections shall be inserted:—

"Bar to simultaneous membership.

100A. (1) Notwithstanding anything contained in section 4, or sub-section (2), or sub-section (2A), of section 37, or sub-section (2) of section 38, where a person is elected as a member of the Board or a Primary School Council, as the case may be, from more than one constituency, he shall retain his membership from one constituency and shall, within thirty days from the date of publication of his name in the *Official Gazette* under section 6 or section 41, as the case may be, resign his membership from the other constituency or constituencies, as the case may be.

(2) If the person referred to in sub-section (1) does not resign his membership from the other constituency or constituencies, as the case may be, his membership from all the constituencies shall stand cancelled on the expiry of thirty days from the date of publication of his name in the *Official Gazette* under section 6 or section 41, as the case may be.

(3) The vacancy or vacancies caused under sub-section (2) shall be deemed to be casual vacancy or casual vacancies, as the case may be, and shall be filled up in accordance with the provisions of section 8 or section 43, as the case may be.

Certain disputes to be decided by the Director.

100B. Any dispute relating to—

(a) the eligibility of any person for election as a member of the Board or a Primary School Council, or any Committee thereof, or

(b) the manner in which an election of any person as a member of the Board or a Primary School Council, or any Committee thereof, was held, or

(c) the qualification of any person for continuing as a member of the Board or a Primary School Council, or any Committee thereof,

shall be decided by the Director.

The West Bengal Primary Education (Amendment) Bill, 1999.

(Clause 20.)

Quorum for transaction of business

100C. The quorum necessary for transaction of business at a meeting of the Board or a Primary School Council, or any Committee thereof, shall be one-fifth of the total number of members of the Board or the Primary School Council, or the Committee thereof, as the case may be.".

Amendment of section 106

20. In sub-section (2) of section 106 of the principal Act,—

(1) after clause (a), the following clause shall be inserted:—

"(aa) the conditions subject to which punishment may be awarded—

(i) by the Board on the members of its staff, other than the Secretary and the Finance Officer, under sub-section (8) of section 17,

(ii) by a Primary School Council on the members of its staff, other than the Secretary and the Finance Officer, under sub-section (3) of section 56,

(iii) by a Primary School Council on a teacher, or a member of the non-teaching staff, of a primary school under the control of that Primary School Council;";

(2) after clause (b), the following clauses shall be inserted:—

"(bb) the manner of election of the members of the Curriculum Committee referred to in clauses (d), (e), (f) and (h) of sub-section (1) of section 23;

(bbb) the manner of election of the members of the Evaluation Committee referred to in clauses (e), (g), (h) and (j) of sub-section (1) of section 24;

(bbbb) the manner of election of the members of the Development Committee referred to in clauses (e), (g) and (h) of sub-section (1) of section 25;";

(3) for clause (e), the following clause shall be substituted:—

"(e) the manner of election of the members of—

(i) a District Primary School Council referred to in clauses (d), (e), (f), (g), (h), (i) and (ii) of sub-section (2) of section 37,

(ii) the Siliguri Primary School Council referred to in clauses (d), (e), (f), (g), (h), (i) and (j) of sub-section (2A) of section 37, and

(iii) the Calcutta Primary School Council referred to in clauses (c), (d), (g), (gg) and (ggg) of sub-section (2) of section 38;";

(4) clause (j) shall be omitted.

STATEMENT OF OBJECTS AND REASONS.

The West Bengal Primary Education Act, 1973 (hereinafter referred to as the said Act), came into force with effect from the 2nd July, 1990, in the whole of West Bengal except the areas comprising the districts of North 24-Parganas and South 24-Parganas and the hill areas as defined in the said Act, by repealing the Bengal (Rural) Primary Education Act, 1930, the West Bengal Urban Primary Education Act, 1963 and the West Bengal (Rural) Primary Education (Temporary Provision) Act, 1969. Later, the provisions of the said Act were extended to the districts of North 24-Parganas and South 24-Parganas with effect from the 11th March, 1994, on the disposal of the relevant Court cases in favour of the Government.

2. (a) Since Siliguri Primary School Council has its separate status as in the said Act, it is felt necessary not to include educational district in the definition of "District" for this purpose.

The West Bengal Primary Education (Amendment) Bill, 1999.

(b) Section 13 is not intended to include the President. The position is sought to be made clear by the proposed amendments to section 13 of the said Act.

(c) The existing section 18A does not provide for a President of the Ad hoc Committee. Proposed section 18A provides for a President and also for the powers and functions of the President and of the Ad hoc Committee.

(d) Section 19 provides for powers and functions of the Board and so clause (c) and clause (e) of sub-section (1) of section 19 have been proposed to be omitted and new clauses (bb) and (bbb) have been proposed to be included to make the provision more comprehensive as to the powers and functions of the Board.

(e) Amendments of sections 37 and 38 are proposed to make them consistent with the provisions of the said Act.

(f) The provisions of section 52 are proposed to be amended to make them applicable to the members of a Primary School Council other than the Chairman.

(g) There was no clear mention in the said Act as to the punishment to a teacher as a disciplinary measure. So, a new section has been proposed to be inserted as section 56A.

(h) A clause has been proposed in section 60 to constitute a "Vidyalaya Unnayan Committee" for each Primary School for developmental purpose.

(i) Provision has been made to constitute an "Academic Committee" in the Primary School Council in place of "Appeal Committee".

(j) In order to specify the function of Welfare Committee, amendment has been proposed.

(k) In place of Tribunal, provision for "Appeal Committee" has been proposed, and also to specify the composition and function of the Appeal Committee, proposals have also been made.

(l) Under the proposed section 100A, provisions have been made to bar the simultaneous membership. Under section 100B, the disputes referred to in clause (ii) of sub-section (2) of section 91 of the said Act will be decided by the Director of School Education. New section 100C provides for quorum necessary for the transaction of business at a meeting of the Board, Primary School Councils and the Committees.

(m) The amedment of section 106 has been proposed with a view to empowering Government to make rules in the matters which were not included in the said Act. As it is proposed to substitute section 91 and omit section 92, which relate to the Tribunal, clause (j) of sub-section (2) of section 106 has been proposed to be omitted.

3. The Bill has been framed with the above objects in view.

CALCUTTA,
The 9th July, 1999.

KANTI BISWAS,
Member-in-charge.

The West Bengal Primary Education (Amendment) Bill, 1999.

FINANCIAL MEMORANDUM.

There is no financial implications involved in the Bill.

CALCUTTA,
The 9th July, 1999.

KANTI BISWAS,
Member-in-charge.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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ASADHA 21] MONDAY, JULY 12, 1999 [SAKA 1921

PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

CORRIGENDUM

Calcutta, the 12th July, 1999.

In the Howrah Municipal Corporation (Amendment) Bill, 1999 (Bill No. 11 of 1999), published in the *Calcutta Gazette, Extraordinary*, Part IV, dated the 7th July, 1999, under this department notification No. 1643-L., dated the 7th July, 1999, in the Statement of Objects and Reasons, in the second line of clause (v) of the first paragraph, for the letters, word and figures "Rs. 10 lakhs;", *read* the letters, word and figures "Rs. 25 lakhs;".

By order of the Governor,

S. MAITRA,

Special Officer & ex officio

Jt. Secy. to the Govt. of West Bengal.

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ASADHA 22] TUESDAY, JULY 13, 1999 [SAKA 1921

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 2040-F.T. Calcutta, the 13th July, 1999.

NOTIFICATION

WHEREAS the Governor is satisfied that it is necessary so to do in the public interest;

NOW, THEREFORE, in exercise of the power conferred by sub-section (2) of section 18 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) (hereinafter referred to as the said Act), the Governor is pleased hereby to make, with effect from the 1st day of April, 1999, the following amendment in this department notification No. 1570-F.T., dated the 3rd June, 1999, published in the *Calcutta Gazette, Extraordinary*, dated the 3rd June, 1999:—

Amendment

In the said notification, in the TABLE, for the entry in column (2), *substitute* the entry "Seven.".

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio
Dy. Secy. to the Govt. of West Bengal.

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ASADHA 22] TUESDAY, JULY 13, 1999 [SAKA 1921

PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 1701-L.—13th July, 1999.—The following Act of the West Bengal Legislature, having been assented to by the President of India, is hereby published for general information:—

West Bengal Act XXIX of 1996

THE BENGAL NURSES (AMENDMENT) ACT, 1996.

[*Passed by the West Bengal Legislature.*]

[Assent of the President of India was first published in the *Calcutta Gazette, Extraordinary*, of the 13th July, 1999.]

An Act to amend the Bengal Nurses Act, 1934.

WHEREAS it is expedient to amend the Bengal Nurses Act, 1934, for the purposes and in the manner hereinafter appearing; Ben Act X of 1934

It is hereby enacted in the Forty-seventh Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the Bengal Nurses (Amendment) Act, 1996.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

The Bengal Nurses (Amendment) Act, 1996.

(Sections 2-4.)

Amendment of section 2 of Ben. Act X of 1934

2. In section 2 of the Bengal Nurses Act, 1934, (hereinafter referred to as the principal Act),—

(a) after clause (a), the following clause shall be inserted:—

'(a1) "midwife" includes auxiliary nurse-midwife;',

(b) after clause (c), the following clause shall be inserted:—

'(c1) "nurse" includes public health nurse;'.

Substitution of new section for section 15

3. For section 15 of the principal Act, the following section shall be substituted:—

"Maintenance of registers by Registrar

15. (1) The Registrar shall keep the registers in accordance with the provisions of this Act and of any orders made by the Council, and shall, from time to time, make all necessary alterations in the registered addresses of the registered nurses, midwives and health visitors and erase the name of any such nurse, midwife or health visitor who is dead or who, in the opinion of the Council, is of unsound mind or who is held by the Council guilty of misconduct.

(2) The registration of any nurse, midwife or health visitor under this Act shall remain valid for five years from the date of registration and shall be renewed at the expiry of every five years as aforesaid on payment of such fees as may be prescribed. The Registrar may erase the name of any nurse, midwife or health visitor, who has not renewed the registration within such period after the expiry of the period of validity of registration as may be prescribed, from the register in which it is entered.

(3) Any name erased under sub-section (1) or sub-section (2) may, notwithstanding anything contained in the foregoing provisions of this section, be re-entered in the register under the direction of the Council.

(4) The Registrar may, for the purpose of updating the register, make such enquiries, and collect such information, about any registered nurse, midwife or health visitor, as he deems fit.".

Amendment of section 32.

4. In sub-section (1) of section 32 of the principal Act, after clause (c), the following clause shall be inserted:—

"(c1) for prescribing the fees for renewal of registration, and the period within which the registration shall be renewed, under sub-section (2) of section 15;".

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 1721-L.—14th July, 1999.—The Governor having been pleased to order, under rule 66 of the Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons which accompanies it, in the *Calcutta Gazette*, the Bill and the Statement of Objects and Reasons are accordingly hereby published for general information:—

Bill No. 13 of 1999

THE WEST BENGAL APPROPRIATION (No. 2) BILL, 1999.

A

BILL

to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of West Bengal for the services and purposes of the year ending on the thirty-first day of March, 2000.

WHEREAS it is expedient to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of West Bengal for the services and purposes of the year ending on the thirty-first day of March, 2000;

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title.

1. This Act may be called the West Bengal Appropriation (No. 2) Act, 1999.

The West Bengal Appropriation (No. 2) Bill, 1999.

(Clauses 2, 3.)

Issue of Rs. 25744,24,89,000 out of the Consolidated Fund of West Bengal for the year 1999-2000

2. From and out of the Consolidated Fund of West Bengal there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the West Bengal Appropriation (Vote-on-Account) Act, 1999] to the sum of rupees twenty five thousand seven hundred forty four crores twenty four lakhs and eighty nine thousand towards defraying the several charges which will come in course of payment during the year ending on the thirty-first day of March, 2000, in respect of the services and purposes specified in column 2 of the Schedule.

Appropriation

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of West Bengal by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the year ending on the thirty-first day of March, 2000.

The West Bengal Appropriation (No. 2) Bill, 1999.

(Schedule.)

SCHEDULE

(*See* sections 2 and 3.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	A—General Services			
	(a) Organs of State			
1	2011—State Legislature ..	13,22,68,000	*18,52,000*	13,41,20,000
Serial 2	2012—Governor ..	..	*2,69,26,000*	2,69,26,000
3	2013—Council of Ministers ..	3,29,00,000	..	3,29,00,000
4	2014—Administration of Justice ..	95,31,05,000	*27,89,80,000*	123,20,85,000
5	2015—Elections ..	27,34,00,000	..	27,34,00,000
	(b) Fiscal Services			
	(i) Collection of Taxes on Income and Expenditure			
6	2020—Collection of Taxes on Income and Expenditure	6,80,30,000	..	6,80,30,000
	(ii) Collection of Taxes on Property and Capital Transactions			
	2029—Land Revenue ..	246,06,84,000	..	246,06,84,000
	Capital Expenditure Outside the Revenue Account			
7	**C—Capital Account of Economic Services**			
	(i) Capital Account of General Economic Services			
	5475—Capital Outlay on Other General Economic Services. ..	48,00,000	..	48,00,000
	Total ..	246,54,84,000	..	246,54,84,000
	REVENUE ACCOUNT			
	A—General Services			
	(b) Fiscal Services			
	(ii) Collection of Taxes on Property and Capital Transactions			
8	2030—Stamps and Registration ..	37,65,40,000	..	37,65,40,000
9	2035—Collection of Other Taxes on Property and Capital Transactions. ..	43,25,000	..	43,25,000

The West Bengal Appropriation (No. 2) Bill, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	(iii) Collection of Taxes on Commodities and Services			
10	2039—State Excise ..	38,66,00,000	..	38,66,00,000
11	2040—Taxes on Sales, Trade, etc. ..	66,58,03,000	..	66,58,03,000
12	2041—Taxes on Vehicles ..	8,35,00,000	..	8,35,00,000
13	2045—Other Taxes and Duties on Commodities and Services ..	7,89,74,000	..	7,89,74,000
	(iv) Other Fiscal Services			
14	2047—Other Fiscal Services ..	14,80,45,000	..	14,80,45,000
	(c) Interest Payment and Servicing of Debt			
16	2049—Interest Payments ..	59,00,000	*4081,62,43,000*	4082,21,43,000
	(d) Administrative Services			
Serial 17	2051—Public Service Commission ..	..	*5,24,79,000*	5,24,79,000
18	2052—Secretariat—General Services ..	65,10,00,000	..	65,10,00,000
19	2053—District Administration ..	57,97,10,000	..	57,97,10,000
20	2054—Treasury and Accounts Administration ..	46,39,99,000	..	46,39,99,000
21	2055—Police ..	864,36,75,000	..	864,36,75,000
22	2056—Jails ..	58,93,60,000	..	58,93,60,000
24	2058—Stationery and Printing ..	17,25,70,000	..	17,25,70,000
	2059—Public Works ..	267,29,82,000	*3,16,15,000*	270,45,97,000
	(Public Works under Functional Heads)			
25	**B—Social Services**			
	(a) Education, Sports, Art and Culture			
	2205—Art and Culture (Buildings) ..	42,00,000	..	42,00,000

The West Bengal Appropriation (No. 2) Bill, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	(c) Water Supply, Sanitation, Housing and Urban Development			
	2216—Housing (Buildings) ..	10,02,75,000	..	10,02,75,000
	(h) Others			
	C—Economic Services			
	(f) Industry and Minerals			
	2853—Non-Ferrous Mining and Metallurgical Industries (Buildings). ..	5,00,000	..	5,00,000
	(j) General Economic Services			
	Capital Expenditure Outside the Revenue Account			
25	**A—Capital Account of General Services**			
	4059—Capital Outlay on Public Works ..	88,84,50,000	*8,00,000*	88,92,50,000
	Capital Outlay on Public Works under Functional Heads			
	B—Capital Account of Social Services			
	(a) Education, Sports, Art and Culture			
	4202—Capital Outlay on Education, Sports, Art and Culture (Buildings). ..	22,09,00,000	..	22,09,00,000

The West Bengal Appropriation (No. 2) Bill, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs	*Rs.*	Rs.
	(b) Health and Family Welfare			
	4210—Capital Outlay on Medical and Public Health (Excluding Public Health) (Buildings). ..	103,08,00,000	..	103,08,00,000
	4210—Capital Outlay on Medical and Public Health (Excluding Public Health) (Tribal Areas Sub-Plan) (Buildings). ..	60,00,000	..	60,00,000
	4210—Capital Outlay on Medical and Public Health (Public Health) (Buildings). ..	25,00,000	..	25,00,000
	4211—Capital Outlay on Family Welfare (Buildings)	6,00,000	..	6,00,000
	(c) Water Supply, Sanitation, Housing and Urban Development			
	4216—Capital Outlay on Housing (Buildings) ..	36,72,00,000	..	36,72,00,000
	(d) Information and Broadcasting			
	4220—Capital Outlay on Information and Publicity (Buildings) ..	13,15,000	..	13,15,000
	(h) Others			
25	4250—Capital Outlay on Other Social Services (Buildings).	25,00,000	..	25,00,000
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4403—Capital Outlay on Animal Husbandry (Excluding Public Undertakings) (Buildings). ..	98,00,000	..	98,00,000
	4404—Capital Outlay on Dairy Development (Excluding Public Undertakings) (Buildings).	..	..	..
	4408—Capital Outlay on Food, Storage and Warehousing (Excluding Public Undertakings) (Buildings).	230,00,000	..	230,00,000
	4425—Capital Outlay on Co-operation (Buildings) ..	20,50,000	..	20,50,000
	(f) Capital Account of Industry and Minerals			
	4851—Capital Outlay on Village and Small Industries (Excluding Public Undertakings) (Buildings).	31,00,000	..	31,00,000
	4851—Capital Outlay on Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan) (Buildings). ..	..	..	..
	Total ..	533,61,72,000	*3,24,15,000*	536,85,87,000

The West Bengal Appropriation (No. 2) Bill, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	A—General Services			
	(d) Administrative Services			
26	2070—Other Administrative Services (Fire Protection and Control). ..	68,51,08,000	..	68,51,08,000
27	2070—Other Administrative Services (Excluding Fire Protection and Control). ..	174,74,35,000	..	174,74,35,000
	REVENUE ACCOUNT			
	A—General Services			
	(e) Pension and Miscellaneous General Services			
28	2071—Pensions and Other Retirement Benefits ..	1001,29,20,000	*1,15,000*	1001,30,35,000
29	2075—Miscellaneous General Services ..	14,31,65,000	..	14,31,65,000
	REVENUE ACCOUNT			
	B—Social Services			
	(a) Education, Sports, Art and Culture			
30	2202—General Education ..	4802,48,75,000	..	4802,48,75,000
	2203—Technical Education ..	98,44,00,000	..	98,44,00,000
	2205—Art and Culture ..	13,44,29,000	..	13,44,29,000
	Capital Expenditure Outside the Revenue Account			
	F—Loans and Advances			
	6202—Loans for Education, Sports, Art and Culture..	5,00,000	..	5,00,000
	Total ..	4914,42,04,000	..	4914,42,04,000

The West Bengal Appropriation (No. 2) Bill, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	REVENUE ACCOUNT			
	B—Social Services			
	(a) Education, Sports, Art and Culture			
31	2204—Sports and Youth Services ..	46,34,82,000	..	46,34,82,000
	(b) Health and Family Welfare			
32	2210—Medical and Public Health (Excluding Public Health). ..	928,90,71,000	..	928,90,71,000
	4210—Capital Outlay on Medical and Public Health (Excluding Public Health). ..	5,00,000	..	5,00,000
	Total ..	928,95,71,000	..	928,95,71,000
	REVENUE ACCOUNT			
	B—Social Services			
	(b) Health and Family Welfare			
33	2210—Medical and Public Health (Public Health) ..	144,84,50,000	..	144,84,50,000
34	2211—Family Welfare ..	125,01,18,000	..	125,01,18,000
	(c) Water Supply, Sanitation, Housing and Urban Development			
35	2215—Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution). ..	329,78,19,000	..	329,78,19,000
	F—Loans and Advances			
	6215—Loans for Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution). ..	..	..	..
	Total ..	329,78,19,000	..	329,78,19,000

The West Bengal Appropriation (No. 2) Bill, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	B—Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
36	2216—Housing ..	36,04,84,000	*1,02,000*	36,05,86,000
	Capital Expenditure Outside the Revenue Account			
	B—Capital Account of Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
	4216—Capital Outlay on Housing ..	48,66,10,000	..	48,66,10,000
	F—Loans and Advances			
	6216—Loans for Housing ..	4,00,00,000	..	4,00,00,000
	Total ..	88,70,94,000	*1,02,000*	88,71,96,000
	REVENUE ACCOUNT			
	B—Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
37	2217—Urban Development ..	796,31,00,000	..	796,31,00,000
	Capital Expenditure Outside the Revenue Account			
	B—Capital Account of Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
	4217—Capital Outlay on Urban Development ..	2,04,00,000	..	2,04,00,000
	F—Loans and Advances			
	6217—Loans for Urban Development ..	21,40,00,000	..	21,40,00,000
	Total ..	819,75,00,000	..	819,75,00,000

The West Bengal Appropriation (No. 2) Bill, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	B—Social Services			
	(d) Information and Broadcasting			
38	2220—Information and Publicity ..	34,94,95,000	..	34,94,95,000
	Capital Expenditure Outside the Revenue Account			
	B—Capital Account of Social Services			
	(d) Information and Publicity			
	4220—Capital Outlay on Information and Publicity ..	58,93,000	..	58,93,000
	F—Loans and Advances			
	6220—Loans for Information and Publicity ..	42,00,000	..	42,00,000
	Total ..	35,95,88,000	..	35,95,88,000
	REVENUE ACCOUNT			
	B—Social Services			
	(f) Labour and Labour Welfare			
39	2230—Labour and Employment ..	75,82,20,000	..	75,82,20,000
	(g) Social Welfare and Nutrition			
40	2235—Social Security and Welfare (Rehabilitation) ..	36,95,76,000	*16,00,00,000*	52,95,76,000
	Capital Expenditure Outside the Revenue Account			
	F—Loans and Advances			
	6235—Loans for Social Security and Welfare (Rehabilitation). ..	5,00,000	..	5,00,000
	Total ..	37,00,76,000	*16,00,00,000*	53,00,76,000

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1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	REVENUE ACCOUNT			
	B—Social Services			
	(a) Education, Sports, Art and Culture			
	2202—General Education (Tribal Areas Sub-Plan) ..	19,96,60,000	..	19,96,60,000
	2204—Sports & Youth Services (Tribal Areas Sub-Plan).	40,00,000	..	40,00,000
	(b) Health and Family Welfare			
	2210—Medical and Public Health (Excluding Public Health) (Tribal Areas Sub-Plan). ..	8,13,96,000	..	8,13,96,000
	2210—Medical and Public Health (Public Health) (Tribal Areas Sub-Plan). ..	50,00,000	..	50,00,000
	(c) Water Supply, Sanitation, Housing and Urban Development			
	2215—Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) (Tribal Areas Sub-Plan). ..	10,34,00,000	..	10,34,00,000
	(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
	2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes. ..	158,28,37,000	..	158,28,37,000
	(f) Labour and Welfare			
41	2230—Labour and Employment (Tribal Areas Sub-Plan). ..	9,00,000	..	9,00,000
	(g) Social Welfare and Nutrition			
	2235—Social Security and Welfare (Social Welfare) (Tribal Areas Sub-Plan). ..	28,00,000	..	28,00,000
	2236—Nutrition (Tribal Areas Sub-Plan) ..	1,00,00,000	..	1,00,00,000
	2250—Other Social Services (Tribal Areas Sub-Plan)	3,000	..	3,000
	C—Economic Services			
	(a) Agriculture and Allied Activities			
	2401—Crop Husbandry (Excluding Horticulture and Vegetable Crops) (Tribal Areas Sub-Plan). ..	2,04,00,000	..	2,04,00,000
	2401—Crop Husbandry (Horticulture and Vegetable Crops) (Tribal Areas Sub-Plan). ..	34,65,000	..	34,65,000
	2402—Soil and Water Conservation (Tribal Areas Sub-Plan). ..	56,00,000	..	56,00,000
	2403—Animal Husbandry (Tribal Areas Sub-Plan) ..	1,69,75,000	..	1,69,75,000
	2404—Dairy Development (Tribal Areas Sub-Plan) ..	1,00,000	..	1,00,000
	2405—Fisheries (Tribal Areas Sub-Plan) ..	60,20,000	..	60,20,000

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1	2	3		
Demand Number/ Serial Number	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund	Total.
		Rs	Rs.	Rs.
	2406—Forestry and Wild Life (Tribal Areas Sub-Plan)	6,21,61,000	..	6,21,61,000
	2408—Food, Storage and Warehousing (Tribal Areas Sub-Plan). ..	4,00,000	..	4,00,000
	2425—Co-operation (Tribal Areas Sub-Plan) ..	33,48,000	..	33,48,000
	2435—Other Agricultural Programmes (Tribal Areas Sub-Plan). ..	15,00,000	..	15,00,000
	(b) Rural Development			
	2501—Rural Development (Tribal Areas Sub-Plan) ..	5,27,50,000	..	5,27,50,000
	(c) Special Areas Programmes			
	2575—Other Special Areas Programmes (Tribal Areas Sub-Plan). ..	2,36,26,000	..	2,36,26,000
	(d) Irrigation and Flood Control			
	2702—Minor Irrigation (Tribal Areas Sub-Plan) ..	27,63,000	..	27,63,000
	(f) Industry and Minerals			
41	2851—Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan). .	40,10,000	..	40,10,000
	2852—Industries (Food and Beverages) (Tribal Areas Sub-Plan). ..	7,35,000	..	7,35,000
	Capital Expenditure Outside the Revenue Account			
	B—Capital Account of Social Services			
	(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
	4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.	9,93,70,000	..	9,93,70,000
	4250—Capital Outlay on Other Social Services (Tribal Areas Sub-Plan). ..	6,000	..	6,000
	(h) Others			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4425—Capital Outlay on Co-operation (Tribal Areas Sub-Plan). ..	40,38,000	..	40,38,000
	4435—Capital Outlay on Other Agricultural Programmes (Tribal Areas Sub-Plan). ..	15,50,000	..	15,50,000

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1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	(d) Capital Account of Irrigation and Flood Control			
	4702—Capital Outlay on Minor Irrigation (Tribal Areas Sub-Plan). ..	2,84,11,000	..	2,84,11,000
	4705—Capital Outlay on Command Area Development (Tribal Areas Sub-Plan). ..	24,39,000	..	24,39,000
	(f) Capital Account of Industry and Minerals			
	4851—Capital Outlay on Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan). ..	1,00,000	..	1,00,000
41	**(g) Capital Account of Transport**			
	5054—Capital Outlay on Roads and Bridges (Tribal Areas Sub-Plan). ..	6,68,00,000	..	6,68,00,000
	F—Loans and Advances			
	6225—Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.	1,50,00,000	..	1,50,00,000
	6250—Loans for Other Social Services (Tribal Areas Sub-Plan). ..	3,000	..	3,000
	6425—Loans for Co-operation (Tribal Areas Sub-Plan)	6,22,000	..	6,22,000
	6851—Loans for Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan). ..	..	..	..
	Total ..	241,21,88,000	..	241,21,88,000
	REVENUE ACCOUNT			
	B—Social Services			
	(g) Social Welfare and Nutrition			
	2235—Social Security and Welfare (Social Welfare)..	246,47,95,000	..	246,47,95,000
	Capital Expenditure Outside the Revenue Account			
42	**B—Capital Account of Social Services**			
	(g) Capital Account of Social Welfare and Nutrition			
	4235—Capital Outlay on Social Security and Welfare (Social Welfare). ..	3,00,00,000	..	3,00,00,000
	Total ..	249,47,95,000	..	249,47,95,000
43	2236—Nutrition ..	35,53,29,000	..	35,53,29,000
44	2245—Relief on account of Natural Calamities ..	120,28,00,000	..	120,28,00,000

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1	2	3		
Demand Number/ Serial Number	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	(h) Others			
45	2251—Secretariat—Social Services ..	23,02,00,000	..	23,02,00,000
	REVENUE ACCOUNT			
	B—Social Services			
	(h) Others			
	2250—Other Social Services ..	33,95,62,000	..	33,95,62,000
	Capital Expenditure Outside the Revenue Account			
46	**B—Capital Account of Social Services**			
	4250—Capital Outlay on Other Social Services ..	2,85,94,000	..	2,85,94,000
	F—Loans and Advances			
	6250—Loans for Other Social Services ..	20,47,000	..	20,47,000
	Total ..	37,02,03,000	..	37,02,03,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
	2401—Crop Husbandry (Excluding Horticulture and Vegetable Crops). ..	165,97,20,000	..	165,97,20,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Agriculture and Allied Activities			
47	4401—Capital Outlay on Crop Husbandry (Excluding Public Undertakings and Horticulture and Vegetable Crops). ..	1,61,00,000	..	1,61,00,000
	F—Loans and Advances			
	6401—Loans for Crop Husbandry (Excluding Public Undertakings and Horticulture and Vegetable Crops). ..	..	..	— ..
	Total ..	167,58,20,000	..	167,58,20,000

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1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
48	2402—Soil and Water Conservation ..	29,24,75,000	..	29,24,75,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4402—Capital Outlay on Soil and Water Conservation	6,00,000	..	6,00,000
	Total ..	29,30,75,000	..	29,30,75,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
49	2403—Animal Husbandry ..	138,03,05,000	..	138,03,05,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4403—Capital Outlay on Animal Husbandry (Excluding Public Undertakings). ..	2,12,00,000	..	2,12,00,000
	Total ..	140,15,05,000	..	140,15,05,000

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1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
50	2404—Dairy Development ..	141,18,00,000	..	141,18,00,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4404—Capital Outlay on Dairy Development (Excluding Public Undertakings). ..	4,80,00,000	..	4,80,00,000
	Total ..	145,98,00,000	..	145,98,00,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
51	2405—Fisheries ..	70,23,99,000	..	70,23,99,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4405—Capital Outlay on Fisheries ..	3,60,00,000	..	3,60,00,000
	F—Loans and Advances			
	6405—Loans for Fisheries ..	10,09,00,000	..	10,09,00,000
	Total ..	83,92,99,000	..	83,92,99,000

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1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
52	2406—Forestry and Wild Life ..	159,54,49,000	*42,15,000*	159,96,64,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4406—Capital Outlay on Forestry and Wild Life ..	1,00,000	..	1,00,000
	Total ..	159,55,49,000	*42,15,000*	159,97,64,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
53	4407—Capital Outlay on Plantations ..	1,80,00,000	..	1,80,00,000
	F—Loans and Advances			
	6407—Loans for Plantations ..	1,75,00,000	..	1,75,00,000
	Total ..	3,55,00,000	..	3,55,00,000

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1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
54	2408—Food, Storage and Warehousing ..	90,48,65,000	..	90,48,65,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4408—Capital Outlay on Food, Storage and Warehousing (Excluding Public Undertakings). ..	18,70,00,000	..	18,70,00,000
	Total ..	109,18,65,000	..	109,18,65,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
55	2415—Agricultural Research and Education ..	53,23,00,000	..	53,23,00,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4415—Capital Outlay on Agricultural Research and Education (Excluding Public Undertakings). ..	27,00,000	..	27,00,000
	Total ..	53,50,00,000	..	53,50,00,000

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1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
56	**REVENUE ACCOUNT**			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
	2401—Crop Husbandry (Horticulture and Vegetable Crops). ..	9,97,12,000	..	9,97,12,000
	2852—Industries (Foods and Beverages) ..	10,20,20,000	..	10,20,20,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4401—Capital Outlay on Crop Husbandry (Horticulture and Vegetable Crops). ..	5,50,000	..	5,50,000
	F—Loans and Advances			
	6860—Loans for Consumer Industries (Foods and Beverages). ..	41,00,000	..	41,00,000
	Total ..	20,63,82,000	..	20,63,82,000
57	**REVENUE ACCOUNT**			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
	2425—Co-operation ..	49,61,72,000	..	49,61,72,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4425—Capital Outlay on Co-operation ..	13,64,52,000	..	13,64,52,000
	F—Loans and Advances			
	6425—Loans for Co-operation ..	4,84,53,000	..	4,84,53,000
	Total ..	68,10,77,000	..	68,10,77,000
58	**REVENUE ACCOUNT**			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
	2435—Other Agricultural Programmes ..	17,66,85,000	..	17,66,85,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4435—Capital Outlay on Other Agricultural Programmes	85,50,000	..	85,50,000
	Total ..	18,52,35,000	..	18,52,35,000

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1	2	3		
Demand Number/ Serial Number	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(b) Rural Development			
59	2501—Special Programmes for Rural Development ..	38,55,03,000	..	38,55,03,000
60	2505—Rural Employment ..	409,26,92,000	..	409,26,92,000
61	2506—Land Reforms ..	27,14,33,000	..	27,14,33,000
62	2515—Other Rural Development Programmes (Panchayati Raj). ..	359,93,78,000	..	359,93,78,000
	D—Grants-in-Aid and Contributions			
	3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Panchayati Raj).	10,10,00,000	*2,000*	10,10,02,000
	Capital Expenditure Outside the Revenue Account			
	F—Loans and Advances			
	6515—Loans for Other Rural Development Programmes (Panchayati Raj) ..	1,00,000	..	1,00,000
	Total ..	370,04,78,000	*2,000*	370,04,80,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(b) Rural Development			
63	2515—Other Rural Development Programmes (Community Development). ..	90,73,38,000	..	90,73,38,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(b) Capital Account of Rural Development			
	4515—Capital Outlay on Other Rural Development Programmes (Community Development). ..	20,00,000	..	20,00,000
	F—Loans and Advances			
	6515—Loans for Other Rural Development Programmes (Community Development). ..	19,00,000	..	19,00,000
	Total ..	91,12,38,000	..	91,12,38,000

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1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
64	**REVENUE ACCOUNT**			
	C—Economic Services			
	(c) Special Areas Programmes			
	2551—Hill Areas ..	150,52,06,000	..	150,52,06,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(c) Capital Account of Special Areas Programmes			
	4551—Capital Outlay on Hill Areas ..	1,20,00,000	..	1,20,00,000
	F—Loans and Advances			
	6551—Loans for Hill Areas ..	3,15,00,000	..	3,15,00,000
	Total ..	154,87,06,000	..	154,87,06,000
65	**REVENUE ACCOUNT**			
	C—Economic Services			
	(c) Special Areas Programmes			
	2575—Other Special Areas Programmes ..	75,18,21,000	..	75,18,21,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(c) Capital Account of Special Areas Programmes			
	4575—Capital Outlay on Other Special Areas Programmes. ..	20,79,18,000	..	20,79,18,000
	Total ..	95,97,39,000	..	95,97,39,000
66	**REVENUE ACCOUNT**			
	C—Economic Services			
	(d) Irrigation and Flood Control			
	2701—Major and Medium Irrigation ..	168,14,27,000	..	168,14,27,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(d) Capital Account of Irrigation and Flood Control			
	4701—Capital Outlay on Major and Medium Irrigation ..	242,82,75,000	..	242,82,75,000
	Total ..	410,97,02,000	..	410,97,02,000

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1	2	3		
Demand Number/ Serial Number	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(d) Irrigation and Flood Control			
67	2702—Minor Irrigation ..	266,46,95,000	..	266,46,95,000
	2705—Command Area Development ..	3,91,50,000	..	3,91,50,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(d) Capital Account of Irrigation and Flood Control			
	4702—Capital Outlay on Minor Irrigation ..	45,66,31,000	..	45,66,31,000
	4705—Capital Outlay on Command Area Development	5,72,04,000	..	5,72,04,000
	Total ..	321,76,80,000	..	321,76,80,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(d) Irrigation and Flood Control			
68	2711—Flood Control ..	133,82,83,000	*1,00,000*	133,83,83,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(d) Capital Account of Irrigation and Flood Control			
	4711—Capital Outlay on Flood Control Projects ..	94,80,00,000	..	94,80,00,000
	Total ..	228,62,83,000	*1,00,000*	228,63,83,000

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1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(e) Energy			
69	2801—Power ..	51,82,00,000	..	51,82,00,000
	F—Loans and Advances			
	6801—Loans for Power Projects ..	1874,33,00,000	..	1874,33,00,000
	6860—Loans for Consumer Industries ..	2,50,00,000	..	2,50,00,000
	Total ..	1928,65,00,000	..	1928,65,00,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(e) Energy			
72	2810—Non-Conventional Sources of Energy ..	2,70,00,000	..	2,70,00,000
	(f) Industry and Minerals			
73	2851—Village and Small Industries (Excluding Public Undertakings). ..	118,78,38,000	..	118,78,38,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
	4851—Capital Outlay on Village and Small Industries (Excluding Public Undertakings). ..	8,49,01,000	..	8,49,01,000
	F—Loans and Advances			
	6851—Loans for Village and Small Industries (Excluding Public Undertakings). ..	5,08,00,000	..	5,08,00,000
	6860—Loans for Consumer Industries (Village and Small Industries). ..	18,25,00,000	..	18,25,00,000
	Total ..	150,60,39,000	..	150,60,39,000

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1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund	Total.
		Rs.	Rs	Rs
	REVENUE ACCOUNT			
	C—Economic Services			
	(f) Industry and Minerals			
	2852—Industries (Closed and Sick Industries) ..	75,05,000	..	75,05,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
	4858—Capital Outlay on Engineering Industries (Closed and Sick Industries). ..	50,00,000	..	50,00,000
74	4860—Capital Outlay on Consumer Industries (Closed and Sick Industries). ..	40,00,000	..	40,00,000
	4875—Capital Outlay on Other Industries (Closed and Sick Industries) ..	57,00,000	..	57,00,000
	4885—Capital Outlay on Industries and Minerals (Closed and Sick Industries). ..	1,00,00,000	..	1,00,00,000
	F—Loans and Advances			
	6858—Loans for Engineering Industries (Closed and Sick Industries) ..	..	..	..
	6860—Loans for Consumer Industries (Closed and Sick Industries). ..	3,50,00,000	..	3,50,00,000
	Total ..	6,72,05,000	..	6,72,05,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(f) Industry and Minerals			
75	2852—Industries (Excluding Public Undertakings and Closed and Sick Industries and Foods and Beverages). ..	129,43,47,000	..	129,43,47,000
76	2853—Non-Ferrous Mining and Metallurgical Industries	3,14,95,000	..	3,14,95,000
	(g) Transport			
77	3051—Ports and Lighthouses ..	2,34,69,000	..	2,34,69,000
78	3053—Civil Aviation ..	1,26,63,000	..	1,26,63,000

The West Bengal Appropriation (No. 2) Bill, 1999.

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(g) Transport			
79	3054—Roads and Bridges ..	278,68,05,000	..	278,68,05,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(g) Capital Account of Transport			
	5054—Capital Outlay on Roads and Bridges ..	464,07,00,000	..	464,07,00,000
	Total ..	742,75,05,000	..	742,75,05,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(g) Transport			
80	3055—Road Transport ..	141,33,08,000	..	141,33,08,000
	3056—Inland Water Transport ..	18,95,000	..	18,95,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(g) Capital Account of Transport			
	5055—Capital Outlay on Road Transport ..	55,31,00,000	..	55,31,00,000
	5056—Capital Outlay on Inland Water Transport ..	2,53,00,000	..	2,53,00,000
	F—Loans and Advances			
	7055—Loans for Road Transport ..	29,50,00,000	..	29,50,00,000
	Total ..	228,86,03,000	..	228,86,03,000
	C—Economic Services			
	(g) Transport			
	F—Loans and Advances			
81	7075—Loans for Other Transport Services ..	6,50,00,000	..	6,50,00,000

The West Bengal Appropriation (No. 2) Bill, 1999.

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number	Services and purposes	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs	Rs.	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(i) Science, Technology and Environment			
82	3425—Other Scientific Research ..	8,53,000	..	8,53,000
	(j) General Economic Services			
83	3451—Secretariat—Economic Services ..	40,46,00,000	..	40,46,00,000
84	3452—Tourism ..	16,79,00,000	..	16,79,00,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(j) Capital Account of General Economic Services			
	5452—Capital Outlay of Tourism ..	1,00,00,000	..	1,00,00,000
	Total ..	17,79,00,000	..	17,79,00,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(j) General Economic Services			
85	3454—Census, Surveys and Statistics ..	9,93,16,000	..	9,93,16,000
86	3456—Civil Supplies ..	7,17,57,000	..	7,17,57,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(j) Capital Account of General Economic Services			
87	5465—Investments in General Financial and Trading Institutions. ..	8,50,000	..	8,50,000
	F—Loans and Advances			—
	7465—Loans for General Financial and Trading Institutions ..	3,30,00,000	..	3,30,00,000
	Total ..	3,38,50,000	..	3,38,50,000

The West Bengal Appropriation (No. 2) Bill, 1999.

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number	Services and purposes	Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total.
		Rs	Rs	Rs
	REVENUE ACCOUNT			
	C—Economic Services			
	(j) General Economic Services			
88	3475—Other General Economic Services .	6,76,47,000	..	6,76,47,000
	B—Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
89	2215—Water Supply and Sanitation (Prevention of Air and Water Pollution). .	24,30,00,000	.	24,30,00,000
	D—Grants-in-Aid and Contributions			
90	3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj) .	152,53,31,000	*8,44,000*	152,61,75,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4408—Capital Outlay on Food, Storage and Warehousing (Public Undertakings)	..	..	..
	4858—Capital Outlay on Engineering Industries (Public Undertakings). ..	77,55,000	..	77,55,000
	5075—Capital Outlay on Other Transport Services (Public Undertakings) ..	1,00,00,000	..	1,00,00,000
92	**F—Loans and Advances**			
	6857—Loans for Chemical and Pharmaceutical Industries (Public Undertakings). ..	14,30,00,000	..	14,30,00,000
	6858—Loans for Engineering Industries (Public Undertakings). ..	42,54,50,000	*30,50,000*	42,85,00,000
	6860—Loans for Consumer Industries (Public Undertakings). ..	29,50,00,000	..	29,50,00,000
	Total ..	88,12,05,000	*30,50,000*	88,42,55,000

The West Bengal Appropriation (No. 2) Bill, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs	Rs	Rs.
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
93	4856—Capital Outlay on Petrochemical Industries (Excluding Public Undertakings) .	74,25,00,000	..	74,25,00,000
	4860—Capital Outlay on Consumer Industries (Excluding Public Undertakings) ..	2,25,00,000	..	2,25,00,000
	4885—Other Capital Outlay on Industries and Minerals (Excluding Public Undertakings) ..	29,13,50,000	..	29,13,50,000
	F—Loans and Advances			
	6885—Loans for Other Industries and Minerals (Excluding Public Undertakings). ..	10,00,000	..	10,00,000
	Total ..	105,73,50,000	..	105,73,50,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
94	4859—Capital Outlay on Telecommunication and Electronic Industries ..	10,50,00,000	..	10,50,00,000
	F—Loans and Advances			
	6859—Loans for Telecommunication and Electronic Industries ..	4,00,00,000	..	4,00,00,000
	Total ..	14,50,00,000	..	14,50,00,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
95	4860—Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries and Foods and Beverages). ..	3,25,00,000	*3,50,000*	3,28,50,000
	F—Loans and Advances			
	6857—Loans for Chemical and Pharmaceutical Industries (Excluding Public Undertakings and Closed and Sick Industries). ..	20,00,000	..	20,00,000
	6860—Loans for Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries and Foods and Beverages). ..	16,75,00,000	..	16,75,00,000
	Total ..	20,20,00,000	*3,50,000*	20,23,50,000

The West Bengal Appropriation (No 2) Bill, 1999.

(Schedule)

1	2	3		
Demand Number/ Serial Number	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total
		Rs	*Rs*	Rs
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	F—Loans and Advances			
96	6875—Loans for Other Industries (Excluding Public Undertakings and Closed and Sick Industries)	4,16,00,000	..	4,16,00,000
	6885—Loans for Other Industries and Minerals (Excluding Closed and Sick Industries) ..	7,75,00,000	..	7,75,00,000
	Total ..	11,91,00,000	..	11,91,00,000
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
97	4885—Other Capital Outlay on Industry and Minerals (Excluding Public Undertakings and Closed and Sick Industries). ..	1,20,00,000	..	1,20,00,000
	E—Public Debt			
Serial 98	6003—Internal Debt of the State Government ..	.	*2358,98,50,000*	2358,98,50,000
	6004—Loans and Advances from Central Government	..	*593,90,45,000*	593,90,45,000
	Total ..	..	*2952,88,95,000*	2952,88,95,000
	F—Loans and Advances			
99	7610—Loans to Government Servants etc ..	65,00,00,000	..	65,00,00,000
	7615—Miscellaneous Loans ..	10,00,00,000	..	10,00,00,000
	Total ..	75,00,00,000	..	75,00,00,000
	Grand Total ..	**18653,59,21,000**	***7090,65,68,000***	**25744,24,89,000**

STATEMENT OF OBJECTS AND REASONS.

The object of the Bill is to provide for the appropriation out of the Consolidated Fund of West Bengal of all moneys required for the year 1999-2000 to meet—

(a) the grants made by the Assembly, and

(b) the expenditure charged on the Consolidated Fund of West Bengal, but not exceeding, in any case, the amount shown in the Annual Financial Statement previously laid before the House.

2. Under the Constitution of India no money can be withdrawn from the Consolidated Fund of West Bengal except in accordance with an appropriation made by law.

CALCUTTA,
The 14th July, 1999.

ASIM KUMAR DASGUPTA,
Member-in-charge.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 1722-L.—14th July, 1999.—The Governor having been pleased to order, under rule 66 of the Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons and the Financial Memorandum which accompany it, in the *Calcutta Gazette*, the Bill, the Statement of Objects and Reasons and the Financial Memorandum are accordingly hereby published for general information:—

Bill No. 14 of 1999

THE WEST BENGAL NATIONAL UNIVERSITY OF JURIDICAL SCIENCES BILL, 1999.

A

BILL

to establish and incorporate a National University of Juridical Sciences at Calcutta in West Bengal.

WHEREAS the Committee appointed by the Chief Justices' Conference on Legal Education and Training (1993) has recommended the establishment in each State of an institution on the model of the National Law School of India University at Bangalore;

AND WHEREAS the All India Law Ministers' Conference (1995) has resolved to set up in each State a Law School modelled on the lines of the National Law School of India University at Bangalore for improving the quality of professional legal education;

AND WHEREAS it is considered necessary to encourage the establishment of such a national level institution of excellence in higher learning of law in the State of West Bengal;

The West Bengal National University of Juridical Sciences Bill, 1999.

(Clauses 1-3.)

AND WHEREAS it is deemed expedient to establish the National University of Juridical Sciences for the purpose hereinafter appearing;

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the West Bengal National University of Juridical Sciences Act, 1999.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint, and different dates may be appointed for different provisions of this Act.

Definitions.

2. In this Act, unless the context otherwise requires,—

(1) "Academic Council" means the Academic Council of the University;

(2) "Bar Council of India" means the Bar Council of India constituted under the Advocates Act, 1961; 25 of 1961.

(3) "Bar Council" means the Bar Council of West Bengal constituted under the Advocates Act, 1961;

(4) "Chancellor" means the Chancellor of the University;

(5) "Executive Council" means the Executive Council of the University;

(6) "General Council" means the General Council of the University;

(7) "Registrar" means the Registrar of the University;

(8) "regulations" means the regulations of the University made under section 13;

(9) "Schedule" means the Schedule to this Act;

(10) "Chief Justice" means Chief Justice of West Bengal and includes the Judge performing the duties of Chief Justice of High Court;

(11) "University" means the West Bengal National University of Juridical Sciences established under section 3;

(12) "Vice-Chancellor" means the Vice-Chancellor of the University;

(13) "Finance Committee" means the Finance Committee of the University.

Establishment and incorporation of the University

3. (1) With effect from the coming into force of this Act, there shall be established, in the State of West Bengal, a University by the name of the West Bengal National University of Juridical Sciences, which shall consist of the Chancellor, the Vice-Chancellor, the General Council, the Executive Council, the Academic Council and the Registrar.

(2) The University shall be a body corporate by the name as aforesaid, having perpetual succession and common seal, with power, subject to the provisions of this Act, to acquire and hold property and to contract, and shall, by the said name, sue and be sued.

(3) In all suits and other legal proceedings by or against the University, the pleadings shall be signed and verified by the Registrar and all processes in such suits and proceedings shall be issued to, and served on, the Registrar.

(4) The headquarters of the University shall be at Calcutta.

The West Bengal National University of Juridical Sciences Bill, 1999.

(Clauses 4, 5.)

The objects of the University.

4. (1) The objects of the University shall be to advance and disseminate learning and knowledge of law and legal processes and their role in national development, to develop in the student and research scholar a sense of responsibility to serve society in the field of law by developing skills in regard to advocacy, legal services, legislation, law reforms and the like, to organise lectures, seminars, symposia and conferences, to promote legal knowledge and to make law and legal processes efficient instruments of social development, to promote inter-disciplinary study of law in relation to management, technology, international co-operation and development, to hold examinations and confer degrees including joint degrees in law combined with other disciplines and other academic distinctions, and to do all such things as are incidental, necessary or conducive to the attainment of all or any of the objects of the University.

(2) The University shall be open to all persons of all religions of either sex irrespective of race, creed, caste or class and it shall not be lawful for the University to impose on any person any test, whatsoever of religious belief or profession, in order to entitle him to be admitted thereto as a teacher or a student or to hold any office therein or to graduate thereat or to enjoy or to exercise any privilege thereof.

Powers and functions of the University.

5. The powers and functions of the University shall be—

(i) to administer and manage the University and such centres for research, education and instruction as are necessary for the furtherence of the objects of the University;

(ii) to provide for instruction in such branches of knowledge or learning pertaining to law as the University may think fit and to make provision for research and for advancement and dissemination of knowledge of law;

(iii) to organise and undertake extramural teaching and extension services;

(iv) to hold examinations and to grant diplomas or certificates, and to confer degrees including joint degrees in law combined with other disciplines and other academic distinctions on persons subject to such conditions as the University may determine and to withdraw any such diplomas, certificates, degrees or other academic distinctions for good and sufficient cause;

(v) to confer honorary degrees or other distinctions in such manner as may be laid down by regulations;

(vi) to fix, demand and receive fees and other charges;

(vii) to institute and maintain halls and hostels and to recognize places of residence for the students of the University and to withdraw such recognition accorded to any such place of residence;

(viii) to establish such special centres, specialized study centres or other units for research and instruction as are, in the opinion of the University, necessary for the furtherance of its objects;

(ix) to supervise and control the residence, and to regulate the discipline, of the students of the University and to make arrangements for promoting their health;

(x) to make arrangements as aforesaid in respect of the residence, discipline and teaching of women students;

(xi) to create academic, technical, administrative, ministerial and other posts and to make appointments thereto;

(xii) to regulate and enforce discipline among the employees of the University and to take such disciplinary measures as may be deemed necessary;

The West Bengal National University of Juridical Sciences Bill, 1999.

(Clause 5.)

(xiii) to institute professorships, associate professorships, assistant professorships, readerships, lecturerships, and any other teaching, academic or research posts required by the University;

(xiv) to appoint persons as professors, associate professors, assistant professors, readers, lecturers or otherwise as teachers and researchers of the University,

(xv) to institute and award fellowships, scholarships, prizes and medals;

(xvi) to provide for printing, reproduction and publication of research and other works and to organize exhibitions,

(xvii) to sponsor and undertake research in all aspects of law, justice and social development,

(xviii) to co-operate with any other organization in the matter of education, training and research in law, justice, social development and allied subjects for such purposes as may be agreed upon on such terms and conditions as the University may from time to time determine,

(xix) to co-operate with institutions of higher learning in any part of the world having objects wholly or partially similar to those of the University, by exhange of teachers and scholars and generally in such manner as may be conducive to the common objects,

(xx) to regulate the expenditure and to manage the accounts of the University,

(xxi) to establish and maintain, within the premises of the University or elsewhere, such class rooms and study halls as the University may consider necessary and adequate and to establish and maintain such libraries and reading rooms as may appear convenient or necessary for the University,

(xxii) to receive grants, subventions, subscriptions, donations and gifts for the purpose of the University and consistent with the objects for which the University is established,

(xxiii) to purchase, take on lease or accept as gifts or otherwise, any land or building or works, which may be necessary or convenient for the purpose of the University, on such terms and conditions as it may think fit and proper, and to construct, or to alter and maintain, any such building or works,

(xxiv) to sell, exchange, lease or otherwise dispose of all or any portion of the properties of the University, movable or immovable, on such terms as it may think fit and proper without prejudice to the interest and activities of the University,

(xxv) to draw and accept, to make and endorse, to discount and negotiate, Government of India and other promissory notes, bills of exchange, cheques or other negotiable instruments,

(xxvi) to execute conveyances, transfers, reconveyances, mortagages, leases, licences and agreements in respect of property, movable or immovable, including Government securities belonging to the University or to be acquired for the purpose of the University;

(xxvii) to appoint, in order to execute an instrument or transact any business of the University, any person as it may deem fit;

(xxviii) to give up, and to cease from carrying on, any classes or departments of the University;

The West Bengal National University of Juridical Sciences Bill, 1999.

(Clauses 6, 7.)

(xxix) to enter into any agreement with the Central Government or the State Government or the Government of any other State or the University Grants Commission or any other authorities for receiving grants;

(xxx) to accept grants of money, securities or property of any kind on such terms as it may deem expedient;

(xxxi) to raise and borrow money on bonds, mortgages, promissory notes or other obligations or securities founded or based upon all or any of the properties and assets of the University or without any securities and upon such terms and conditions as it may think fit and to pay, out of the funds of the University, all expenses incidental to the raising of money, and to repay and redeem any money borrowed;

(xxxii) to invest the funds of the University or the money entrusted to the University in or upon such securities and in such manner as it may deem fit and from time to time transpose any investment;

(xxxiii) to make, from time to time, such regulations as may be considered necessary for regulating the affairs and the management of the University and to alter, modify or rescind such regulations;

(xxxiv) to constitute for the benefit of the academic, technical, administrative and other staff, in such manner and subject to such conditions as may be prescribed by regulations, pensions, insurance, provident fund (which shall be governed by the provisions of the Provident Funds Act, 1925, as if such fund were a Government Provident Fund) and gratuity as it may deem fit, to make such grants as it may think fit for the benefit of any employees of the University, and to aid the establishment and support of associations, institutions, funds, trusts and conveyance calculated to benefit the staff and the students of the University; 19 of 1925.

(xxxv) to delegate all or any of its powers to the Vice-Chancellor or any committee, or any sub-committee, constituted by any authority of the University or to any one or more members of the General Council of the University or to any officers of the University;

(xxxvi) to do all such other acts and things as the University may consider necessary, conducive or incidental to the attainment or enlargement of the objects of the University.

Teaching of the University.

6. (1) All recognized teachings in connection with the degree, diplomas and certificates of the University shall be conducted, under the control of the General Council, by the teachers of the University in accordance with the syllabus prescribed by regulations.

(2) The courses and curricula of, and the authorities responsible for organizing, such teaching shall be such as may be prescribed by regulations.

Chancellor of the University.

7. (1) The Chief Justice of India shall be the Chancellor of the University.

The West Bengal National University of Juridical Sciences Bill, 1999.

(Clauses 8-13.)

(2) The Chancellor shall have the right to cause an inspection, to be made by such person or persons as he may direct, of the University, its buildings, libraries and equipments, and of any institution maintained by the University, and also of the examinations, teaching and other work conducted or done by the University, and to cause an inquiry to be made in like manner in respect of any matter connected with the administration and finances of the University.

(3) The Chancellor shall, in every case, give notice to the University of his intention to cause an inspection or inquiry to be made, and the University shall be entitled to appoint a representative who shall have the right to be present and be heard at such inspection or inquiry.

(4) The Chancellor may address the Vice-Chancellor with reference to the result of such inspection or inquiry, and the Vice-Chancellor shall communicate to the General Council the views of the Chancellor along with such advice as the Chancellor may offer on the action to be taken thereon.

(5) The General Council shall communicate through the Vice-Chancellor to the Chancellor such action, if any, as it proposes to take, or as has been taken, on the result of such inspection or inquiry.

Authorities of the University

8. The following shall be the authorities of the University:—

(1) the General Council;

(2) the Executive Council;

(3) the Academic Council;

(4) the Finance Committee; and

(5) such other authorities as may be declared by the University to be the authorities of the University.

The General Council

9. The General Council shall be the supreme authority of the University.

The Executive Council

10. (1) The Executive Council shall be the Chief Executive body of the University.

(2) The administration, management and control of the University and the income thereof shall vest in the Executive Council which shall control and administer the property and funds of the University.

The Academic Council

11. The Academic Council shall be the academic body of the University, and shall, subject to the provisions of this Act and the regulations, have the power of control and general regulation of, and shall be responsible for, the maintenance of standards of instruction, education and examination of the University, and shall exercise such other powers, and shall perform such other duties, as may be conferred or imposed upon it by this Act or the regulations. It shall also have the right to advise the Executive Council on the academic matters.

Officers of the University

12. The following shall be the officers of the University:—

(a) the Vice-Chancellor;

(b) the Heads of the Departments;

(c) the Registrar; and

(d) such other officers as may be prescribed by regulations.

Regulations

13. (1) Subject to the provisions of this Act, the Executive Council shall have, in addition to all other powers vested in it, the power to make regulations to provide for the administration and management of the affairs of the University:

Provided that the Executive Council shall not make any regulation affecting the status, powers or constitution of any authority of the University until such authority

The West Bengal National University of Juridical Sciences Bill, 1999.

(Clause 14.)

has been given an opportunity of expressing an opinion in writing on the proposed changes, and any opinion so expressed shall be considered by the Executive Council:

Provided further that except with the prior concurrence of the Academic Council, the Executive Council shall not make, amend or repeal any regulation affecting all or any of the following matters:—

(a) the constitution, powers and duties of the Academic Council;

(b) the authorities responsible for organizing teaching in connection with the University courses and related academic programmes;

(c) the withdrawal of degrees, diplomas, certificates and other academic distinctions;

(d) the establishment and abolition of Faculties, Departments, halls and institutions;

(e) the institution of fellowships, scholarships, studentships, exhibitions, medals and prizes;

(f) conditions and modes of appointment of examiners, or conduct or standard of examinations, or any other course of study;

(g) mode of enrolment or admission of students;

(h) examinations to be recognized as equivalent to school examinations.

(2) The Academic Council shall have the power to propose regulations on all or any of the matters specified in clauses (a) to (h) and matters incidental or related thereto.

(3) Where the Executive Council has rejected any regulation proposed by the Academic Council, the Academic Council may appeal to the Chancellor, and the Chancellor may, by order, direct that the proposed regulation may be laid before the next meeting of the General Council for its approval and that pending such approval of the General Council, such regulation shall have effect from such date as may be specified in the order:

Provided that if the regulation is not approved by the General Council at such meeting, it shall cease to have effect.

(4) All regulations made by the Executive Council shall be submitted, as soon as may be, for approval, to the Chancellor and to the General Council at its next meeting, and the General Council shall have, by a resolution passed by a majority of not less than two-thirds of the members present, the power to cancel any regulations made by the Executive Council and such regulations shall, from the date of such resolution, cease to have effect.

Appointment of a University Review Commission

14. (1) The Chancellor shall, at least once in every five years, constitute a Commission to review the working of the University and to make recommendations.

(2) The Commission shall consist of not less than three eminent educationists, one of whom shall be the Chairman of such Commission appointed by the Chancellor in consultation with the State Government.

(3) The terms and conditions of appointment of the members shall be such as the Chancellor may determine.

(4) The Commission shall, after holding such enquiry as it deems fit, make its recommendation to the Chancellor.

(5) The Chancellor may take such action on the recommendations as he deems fit.

The West Bengal National University of Juridical Sciences Bill, 1999.

(Clauses 15-21.)

Action not invalidated merely on the ground of defect in constitution, vacancy, etc.

15. (1) Notwithstanding that the General Council, the Executive Council, the Academic Council or any other authority or body of the University is not duly constituted or there is a defect in its constitution or reconstitution at any time or there is a vacancy in the membership of any such authority or body, no act or proceedings of such authority or body shall be deemed to be invalid on any such ground or grounds.

(2) No resolution of any authority or body of the University shall be deemed to be invalid on account of any irregularity in the service of notice upon any member, provided that the proceedings of such authority or body were not prejudicially affected by such irregularity.

Removal of difficulties at the commencement

16. If any difficulty arises with respect to the establishment of the University or in connection with the first meeting of any authority of the University or otherwise in first giving effect to the provisions of this Act or the regulations, the Chancellor or the Vice-Chancellor, if the Chancellor so decides, may, at any time, before all the authorities of the University have been constituted, by order make any appointment or do anything consistent, so far as may be, with the provisions of this Act and the regulations, which appear to him to be necessary or expedient for the purpose of removing the difficulty, and every such order shall have effect as if such appointment or action had been made or taken in the manner provided in this Act or the regulations, as the case may be:

Provided that before making any such order, the Chancellor or the Vice-Chancellor, as the case may be, shall ascertain and consider the opinion of the Vice-Chancellor or the Chancellor, as the case may be, and of such appropriate authority of the University as may have been constituted:

Provided further that no order shall be made under this section after the expiration of a period of two years from the date on which this Act comes into force.

Transitory provisions

17. Notwithstanding anything in this Act or the regulations, the Vice-Chancellor may, with the previous approval of the Chancellor and subject to the availability of funds, discharge all or any of the functions of the University for the purpose of carrying out the provisions of the Act and the regulations, and, for that purpose may exercise any power, or perform any duty, which by this Act and the regulations are to be exercised or performed by any authority of the University, until such authority comes into existence as provided by this Act or the regulations.

Authorities and officers of the University

18. The authorities of the University and their composition, powers, functions and other matters relating to them, the officers of the University and their appointment, powers, functions and other matters relating to them, and all other matters relating to the finances, powers, teaching, administration, and management of affairs of the University shall, subject to the provisions of this Act, be as specified in the Schedule or as may be provided by regulations.

Indemnity

19. No suit, prosecution or other legal proceedings shall lie against and no damages shall be claimed from, the University, the Vice-Chancellor, the authorities or officers of the University, or any other person in respect of anything which is in good faith done or purported to have been done in pursuance of this Act or the regulations.

Power to amend Schedule.

20. (1) The General Council may, with the prior approval of the Chancellor and the State Government, by notification published in the *Official Gazette*, amend, either prospectively or retrospectively, the Schedule.

(2) A copy of every notification made under sub-section (1) shall be laid before the State Legislature, as soon as may be, after it is made.

Act to have overriding effect

21. The provisions of this Act and the regulations shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of any law other than this Act.

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SCHEDULE.

(*See* section 18.)

1. **Definitions.**—In this Schedule, unless the context otherwise requires,—

(1) "clause" means a clause of this Schedule;

(2) "teacher" includes a professor, associate professor, assistant professor, reader, lecturer or any other person imparting instructions in the University.

2. **Membership of General Council.**—There shall be a General Council of the University which shall consist of the following members:—

(a) the Chancellor;

(b) the Vice-Chancellor;

(c) the Chief Justice, High Court at Calcutta;

(d) the Speaker, West Bengal Legislative Assembly;

(e) the Minister for Higher Education, Government of West Bengal;

(f) the Minister for Law, Government of West Bengal;

(g) the Minister for Finance, Government of West Bengal;

(h) the Advocate-General of West Bengal;

(i) an eminent scholar nominated by the Government of West Bengal;

(j) the Chairman, Bar Council of India;

(k) the Chairperson of the University Grants Commission or his nominee from among the members of the University Grants Commission;

(l) the Chairman, Bar Council of West Bengal;

(m) two Judges of the Supreme Court or a High Court, nominated by the Chancellor;

(n) two distinguished lawyers, nominated by the Chief Justice of the High Court at Calcutta;

(o) two distinguished educationists, nominated by the Vice-Chancellor in consultation with the Chancellor;

(p) the Director of Indian Institute of Management, Calcutta;

(q) the Chairman of the West Bengal Human Rights Commission;

(r) such other members of the Executive Council as are not otherwise members of the General Council:

Provided that an employee of the University shall not be eligible for nomination under sub-clauses (n) and (p).

3. **Chairman and Treasurer.**—(1) The Chancellor shall be the Chairman of the General Council.

(2) A nominee of the General Council from among its members, other than employees of the University, shall be the Treasurer of the University.

4. **Term of office of members of the General Council.**—(1) The term of office of the members of the General Council shall, subject to the provisions of sub-clauses (2) and (3), be five years:

Provided that the term of the first General Council shall be six years.

(2) Where a member of the General Council becomes such member by reason of the office or appointment he holds or is a nominated member, his membership shall terminate when he ceases to hold such office or appointment or, as the case may be, his nomination is withdrawn or cancelled.

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(3) A member of the General Council shall cease to be a member if he resigns, or becomes of unsound mind, or becomes insolvent, or is convicted of a criminal offence involving moral turpitude, or if a member, other than the Vice-Chancellor, accepts a full time appointment in the University.

(4) A member of the General Council may resign his office by a letter addressed to the Chancellor, and such resignation shall take effect as soon as it is accepted by the Chancellor.

(5) Any vacancy in the General Council shall be filled either by appointment or nomination, as the case may be, of a person by the respective authority entitled to make the same and the person so appointed or nominated shall hold office for so long as the member in whose place he is appointed or nominated could have held office if the vacancy had not occurred.

5. **Powers of the General Council.**—The General Council shall have the following powers:—

(a) to review from time to time the broad policies and programme of the University and suggest measures for the improvement and development of the University;

(b) to consider and pass the resolution on the annual report, financial estimates and audit reports on the accounts of the University;

(c) to perform such other functions as it may deem necessary for the efficient functioning and administration of the University.

6. **Meeting of the General Council.**—(1) The General Council shall meet at least once in a year. An annual meeting of the General Council shall be held on a date to be fixed by the Executive Council, unless some other date has been fixed by the General Council in respect of any year.

(2) The Chancellor shall preside over the meetings of the General Council. In the absence of the Chancellor, the Chancellor shall nominate a member of the Executive Council to preside and, in the absence of both of them, the Vice-Chancellor shall preside.

(3) A report of the working of the University during the previous year, together with a statement of receipts and expenditure, the balance sheet as audited, and the financial estimates shall be presented by the Vice-Chancellor to the General Council at its annual meeting.

(4) The meetings of the General Council shall be called by the Chancellor or, in his absence, by the Vice-Chancellor, either on his own or at the request of not less than ten members of the General Council.

(5) For every meeting of the General Council, 15 days' notice shall be given.

(6) One-third of the members of the General Council shall form the quorum for the meeting.

(7) Each member shall have one vote and if there be equality of votes on any question to be determined by the General Council, the Chancellor or the person presiding over the meeting shall, in addition, have a casting vote.

(8) In the case of difference of opinion among the members, the opinion of the majority shall prevail.

(9) If urgent action by the General Council becomes necessary, the Chancellor may permit the business to be transacted by circulation of papers to the members of the General Council. The action proposed to be taken shall not be taken unless agreed to by a majority of the members of the General Council. The action so taken shall be forthwith intimated to all the members of the General Council and the papers shall be placed before the next meeting of the General Council for confirmation.

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7. **Membership of the Executive Council.**—(1) The Executive Council shall consist of the following persons:—

(a) the Vice-Chancellor;

(b) a Judge from among the members of the General Council nominated by the Chancellor;

(c) a distinguished lawyer-member of the General Council nominated by the Chancellor;

(d) a distinguished educationist-member of the General Council nominated by the Chancellor;

(e) the Law Secretary to the Government of West Bengal;

(f) the Higher Education Secretary to the Government of West Bengal;

(g) the Principal Finance Secretary to the Government of West Bengal;

(h) a nominee of the Government of West Bengal from among the members of the General Council;

(i) two Professors or Associate Professors of the University by rotation.

(2) The Vice-Chancellor shall be the Chairman of the Executive Council.

8. **Term of office of Executive Council.**—(1) Where a person has become a member of the Executive Council by reason of the office or appointment he holds, his membership shall terminate when he ceases to hold that office or appointment.

(2) A member of the Executive Council shall cease to be a member if he resigns or becomes of unsound mind or becomes insolvent or is convicted of a criminal offence involving moral turpitude or if a member, other than the Vice-Chancellor or a member of the Faculty, accepts a full time appointment in the University.

(3) Unless the membership of a member of the Executive Council is previously terminated as provided in the preceding sub-clauses, such member shall relinquish his membership on the expiry of five years from the date on which he becomes member of the Executive Council but shall be eligible for renomination or reappointment, as the case may be:

Provided that the term of the first Executive Council shall be six years.

(4) A member of the Executive Council, other than an *ex officio* member, may resign his office by a letter addressed to the Chairman of the Executive Council and such resignation shall take effect as soon as it is accepted by the Chairman of the Executive Council.

(5) Any vacancy in the Executive Council shall be filled, either by appointment or nomination, as the case may be, by the respective authority entitled to make the same, and, on the expiry of the period of the vacancy, such appointment or nomination shall cease to be effective.

9. **Powers and functions of the Executive Council.**—Without prejudice to clause 5, the Executive Council shall have the following powers and functions:—

(1) to appoint, from time to time, the Vice-Chancellor, the Registrar, the Librarian, Professors, Associate Professors, Assistant Professors and other members of the teaching staff, as may be necessary, on the recommendations of the Selection Committee constituted by regulations for the purpose:

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Provided that no action shall be taken by the Executive Council, except in the cases covered by the second proviso, in regard to the number, qualifications and emoluments of teachers, otherwise than after consideration of the recommendations of the Academic Council:

Provided further that it shall not be necessary to constitute any selection committee for making appointments—

(a) to any supernumerary post; or

(b) to the post of Professor of a person of high academic distinction, eminence and professional attainment invited by the Executive Council to accept the post;

(2) to create administrative, ministerial and other necessary posts, to determine the number and emoluments of such posts, to specify minimum qualifications for appointment to such posts, and to appoint persons to such posts on such terms and conditions of service as may be prescribed by regulations in this behalf, or to delegate the power of appointments to such authority or authorities or officer or officers as the Executive Council may, from time to time, by resolution, either generally or specifically, direct;

(3) to grant in accordance with the regulations leave of absence, other than casual leave, to any officer of the University and to make necessary arrangements for the discharge of the functions of such officer during his absence;

(4) to manage and regulate the finances, accounts, investments, property, business and all other administrative affairs of the University and, for that purpose, to appoint such agents as it may think fit;

(5) to invest any money belonging to the University, including any unapplied income, in such stock, funds, shares or securities, as it may, from time to time, think fit, or in the purchase of immovable property in India, with the like power to vary such investments from time to time;

(6) to transfer or accept transfers of any movable or immovable property on behalf of the University;

(7) to enter into, vary, carry out, or cancel contracts on behalf of the University and, for that purpose, to appoint such officers as it may think fit;

(8) to provide buildings, premises, furniture and apparatus and other means needed for carrying on the work of the University;

(9) to entertain, adjudicate upon, and if it thinks fit, to redress any grievances of the officers of the University, the teachers, the students and the University employees, who may, for any reason, feel aggrieved, otherwise than by an act of a court;

(10) to appoint examiners and moderators, and, if necessary, to remove them, and to fix their fees, emoluments and travelling and other allowances, after consulting the Academic Council;

(11) to select a common seal for the University and to provide for the custody of the seal; and

(12) to exercise such other powers and to perform such other duties as may be conferred or imposed on it by or under this Act.

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10. **Meeting of the Executive Council.**—(1) The Executive Council shall meet at least once in six months and not less than fifteen days' notice shall be given of such meeting.

(2) Six members of the Executive Council shall constitute a quorum for any meeting thereof.

(3) In the case of difference of opinion among the members, the opinion of the majority shall prevail.

(4) Each member of the Executive Council shall have one vote and, if there is equality of votes on any question to be determined by the Executive Council, the Chairman of the Executive Council or, as the case may be, the member presiding over the meeting shall, in addition, have a casting vote.

(5) Every meeting of the Executive Council shall be presided over by the Vice-Chancellor or, in his absence, by a member chosen by the members present.

(6) If any urgent action by the Executive Council becomes necessary, the Vice-Chancellor may permit the business to be transacted by circulation of papers to the members of the Executive Council. The action proposed to be taken shall not be taken unless agreed to by a majority of members of the Executive Council. The action so taken shall be forthwith intimated to all the members of the Executive Council. The papers shall be placed before the next meeting of the Executive Council for confirmation.

11. **Constitution of the Standing Committees and appointment of ad hoc committees by the Executive Council.**—(1) Subject to the provisions of this Act and the regulations as may be made in this behalf, the Executive Council may, by resolution, constitute such Standing Committees or appoint ad hoc committees for such purposes and with such powers as the Executive Council may think fit for exercising any power or discharging any function of the University for enquiring into, and reporting or advising upon, any matter relating to the University.

(2) The Executive Council may co-opt such persons to a Standing Committee or an ad hoc committee as it considers suitable and may permit them to attend the meetings of the Executive Council.

12. **Delegation of powers by the Executive Council.**—The Executive Council may, by resolution, delegate to the Vice-Chancellor or to a committee, such of its powers as it may deem fit, subject to the condition that the action taken by the Vice-Chancellor or such committee in the exercise of the powers so delegated shall be reported at the next meeting of the Executive Council.

13. **Membership of the Academic Council.**—(1) The Academic Council shall consist of the following persons:—

(a) the Vice-Chancellor, who shall be the Chairman;

(b) a nominee of the Chairman of the Bar Council of India from among the members of its Legal Education Committee;

(c) a nominee of the Chairman of the University Grants Commission from among the members of its Law Panel;

(d) two distinguished law teachers nominated by the Vice-Chancellor;

(e) a nominee of the Government of West Bengal;

(f) all Professors of the University; and

(g) a representative each of the Associate Professors and the Assistant Professors of the University:

Provided that an employee of the University shall not be eligible for nomination under item (d).

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(2) The term of the members, other than *ex officio* members, shall be five years:

Provided that the term of the first Academic Council shall be six years.

14. Powers and duties of the Academic Council.—Subject to the provisions of this Act and the regulations, the Academic Council shall, in addition to all other powers vested in it, have the following powers:—

(1) to report on any matter referred or delegated to it by the General Council or the Executive Council;

(2) to make recommendations to the Executive Council with regard to the creation, abolition or classification of teaching posts in the University and the emoluments and the duties attached thereto;

(3) to formulate and modify or revise schemes for the organization of the Faculties, and to assign to such Faculties their respective subjects and also to report to the Executive Council as to the expediency of the abolition or sub-division of any Faculty or the combination of one Faculty with another;

(4) to make arrangements by regulations for the instruction and examination of persons other than those enrolled in the University;

(5) to promote research within the University and to require, from time to time, reports on such research;

(6) to consider proposals submitted by the Faculties;

(7) to appoint committees for admission to the University;

(8) to recognize diplomas and degrees of other Universities and institutions and to determine their equivalence in relation to the diplomas and degrees of the University;

(9) to fix, subject to any conditions accepted by the General Council, the time, mode and conditions of competition for fellowships, scholarships and other prizes, and to award the same;

(10) to make recommendations to the Executive Council in regard to the appointment of examiners and, if necessary, their removal and the fixation of their fees, emoluments and travelling and other expenses;

(11) to make arrangements for the conduct of examinations and to fix dates for holding them;

(12) to declare the result of the various examinations, or to appoint committees or officers to do so, and to make recommendations regarding the conferment or grant of degrees, honours, diplomas, licences, titles and marks of honour;

(13) to award stipends, scholarships, medals and prizes and to make other awards in accordance with the regulations and on such conditions as may be attached to the awards;

(14) to publish lists of prescribed or recommended text-books and to publish syllabus of the prescribed courses of study;

(15) to prepare such forms and registers as are, from time to time, prescribed by regulations; and

(16) to perform, in relation to academic matters, all such duties and to do all such acts as may be necessary for the proper carrying out of the provisions of this Act and the regulations.

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15. **Procedure of the Meetings of the Academic Council.**—(1) The Academic Council shall meet as often as may be necessary, but at least once during an academic year.

(2) One half of the total number of members of the Academic Council shall form quorum for a meeting of the Academic Council.

(3) In the case of difference of opinion among the members, the opinion of the majority shall prevail.

(4) Each member of the Academic Council, including the Chairman of the Academic Council, shall have one vote and if there shall be an equality of votes on any question to be determined by the Academic Council, the Chairman of the Academic Council or as the case may be, the member presiding over the meeting, shall, in addition, have a casting vote.

(5) Every meeting of the Academic Council shall be presided over by the Chairman of the Academic Council and, in his absence, by a member chosen by the members at the meeting to preside over the meeting.

(6) If any urgent action by the Academic Council becomes necessary, the Chairman of the Academic Council may permit the business to be transacted by circulation of papers to the members of the Academic Council. The action proposed to be taken shall not be taken unless agreed to by a majority of members of the Academic Council. The action so taken shall be forthwith intimated to all the members of the Academic Council. The papers shall be placed before the next meeting of the Academic Council for confirmation.

16. **Finance Committee.**—(1) There shall be a Finance Committee constituted by the Executive Council consisting of the following members:—

(a) the Treasurer of the University;

(b) the Vice-Chancellor;

(c) three members nominated by the Executive Council from amongst its members, out of whom at least one shall be from the Government of West Bengal.

(2) The members of the Finance Committee, other than the Vice-Chancellor, shall hold office for a term of five years.

(3) The functions and duties of the Finance Committee shall be as follows:—

(a) to examine and scrutinize the annual budget of the University and to make recommendations on financial matters to the Executive Council;

(b) to consider all proposals for new expenditure and to make recommendations to the Executive Council;

(c) to consider the periodical statements of accounts and to review the finances of the University from time to time, to consider reappropriation statements and audit reports, and to make recommendations to the Executive Council;

(d) to give its views and to make recommendations to the Executive Council on any financial question affecting the University, either on its own initiative or on reference from the Executive Council or the Vice-Chancellor.

(4) The Finance Committee shall meet at least once every year. Three members of the Finance Committee shall form the quorum for a meeting of the Finance Committee.

(5) The Treasurer of the University shall preside over the meetings of the Finance Committee, and, in his absence, the Vice-Chancellor shall preside. In the case of difference of opinion among the members, the opinion of the majority of the members present shall prevail.

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17. **Selection Committee.**—(1) The Executive Council shall constitute Selection Committees for making recommendations to the Executive Council for appointment to posts of Professors, Associate Professors and other Teachers of the University.

(2) The Selection Committee shall consist of the following members:—

(a) the Vice-Chancellor, who shall be the Chairman of the Selection Committee;

(b) the Head of the Department concerned, if any, provided he holds a post not lower than the level of the post for which the selection is to be made;

(c) three experts for selecting Professors, Associate Professors and Assistant Professors, nominated by the Vice-Chancellor from amongst a panel of names recommended by the Academic Council and approved by the Executive Council.

(3) If an endowment from a donor is accepted by the University for instituting a Chair, the donor may be co-opted as a member of the Selection Committee for the purpose of filling up of that particular position.

(4) The meeting of the Selection Committee shall be convened by the Vice-Chancellor whenever necessary. The Vice-Chancellor shall preside over the meetings of the Selection Committee. Three members of the Selection Committee, of whom one shall be an expert, shall form the quorum for a meeting of the Committee.

18. **Vice-Chancellor.**—(1) The Vice-Chancellor of the University shall be appointed by the Executive Council in consultation with the Chancellor in accordance with the regulations made in that behalf:

Provided that the first Vice-Chancellor shall be appointed by the Government of West Bengal in consultation with the Chancellor.

(2) Subject to the specific and general directions of the Executive Council, the Vice-Chancellor shall exercise all the powers of the Executive Council for management and administration of the University.

(3) The Vice-Chancellor, who shall be a Professor of Law, shall hold office for a term of five years, which shall be renewable for one more term only by a resolution to that effect by the Executive Council. Upon the expiry of his term, he shall continue in office until his successor is appointed and enters upon his office.

(4) The Vice-Chancellor shall—

(a) ensure that the provisions of this Act and the regulations are duly observed, and he shall have all such powers as are necessary for that purpose;

(b) convene the meetings of the General Council, the Executive Council, and the Academic Council and shall perform such other acts as may be necessary to give effect to the provisions of this Act;

(c) represent the University in suits or proceedings by or against the University, sign powers of attorney and verify the pleadings or depute representatives for the purpose;

(d) have all such powers as are necessary for proper maintenance of discipline in the University.

(5) If, in the opinion of the Vice-Chancellor, any emergency has arisen, and such emergency requires that immediate action should be taken, he shall take such action as he deems necessary and shall report the same for confirmation to the next meeting of the authority, which, in the ordinary course, would have dealt with the matter.

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19. **Head of Departments/Schools.**—(1) There shall be a Head of the Department for each of the Departments in the University.

(2) The powers, functions, appointments and the conditions of service of the Heads of Departments shall be such as may be prescribed by the regulations.

20. **Registrar.**—(1) The Registrar shall be appointed by the Executive Council and shall be a whole time officer of the University. The terms and conditions of service of the Registrar shall be such as may be prescribed by regulations.

(2) The Registrar shall be the *ex officio* Secretary of the Executive Council, the Finance Committee and the Faculties, but shall not be deemed to be a member of any of these authorities.

(3) The Registrar shall—

(a) comply with all directions and orders of the Executive Council and the Vice-Chancellor;

(b) be the custodian of the records, common seal and such other property of the University as the Executive Council may commit to his charge;

(c) issue all notices convening meetings of the Executive Council, the Academic Council, the Finance Committee, the Faculties, the Board of Studies, and of any committee appointed by any authority of the University;

(d) keep the minutes of all meetings of the Executive Council, the Academic Council, the Finance Committee, the Faculties, and any committee appointed by any authority of the University;

(e) conduct the official correspondence of the Executive Council and the Academic Council;

(f) supply the Chancellor the copies of the agenda of the meetings of the authorities of the University as soon as they are issued, and the minutes of the meetings of the authorities ordinarily within a month of the holding of the meeting;

(g) call a meeting of the Executive Council forthwith in an emergency, when neither the Vice-Chancellor nor the officer duly authorized is able to act and to take its directions for carrying on the work of the University;

(h) be directly responsible to the Vice-Chancellor for the proper discharge of his duties and functions; and

(i) perform such other duties as may be assigned to him, from time to time, by the Executive Council or the Vice-Chancellor.

(4) In the event of the post of the Registrar remaining vacant for any reason, it shall be open to the Vice-Chancellor to authorize any officer in the service of the University to exercise such powers, and perform such functions and duties of the Registrar, as the Vice-Chancellor deems fit.

21. **Other officers and employees.**—(1) Subject to the regulations made in this bahalf, every other officer or employee of the University shall be appointed under a written contract setting out the conditions of service as prescribed by regulations, which shall be lodged with the University and a copy thereof furnished to the officer or employee concerned.

(2) Any dispute arising out of the contract between the University and any of its officers or employees shall, at the request of the officer or the employee concerned, or at the instance of the University, be referred to a Tribunal for arbitration consisting of three members appointed by the Executive Council in such manner as may be prescribed by regulations.

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22. **Provident fund, gratuity, pension and other benefit scheme.**—All permanent employees of the University shall be entitled to the benefit of the provident fund and gratuity in accordance with such regulations as may be made in that behalf by the Executive Council.

23. **Funds of the University.**—(1) There shall be a Fund for the University to be called University Fund, the Fund shall include—

(a) any contribution or grant made by the State Government;

(b) any contribution or grant made by the University Grants Commission or the Central Government;

(c) any contribution made by the Bar Council of India;

(d) any contribution made by the State Bar Councils;

(e) any bequests, donations, endowments or other grants made by private individuals and trusts, public or private;

(f) income received by the University from fees and charges; and

(g) amounts received from any other source.

(2) The amount in the said Fund shall be kept in a Scheduled Bank as defined in the Reserve Bank of India Act, 1934, or in a corresponding new bank constituted under the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, and the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980, or may be invested in such securities authorized by the Indian Trusts Act, 1882, as may be decided by the Executive Council. 2 of 1934. 5 of 1970. 40 of 1980. 2 of 1882.

(3) The said Fund may be employed for such purpose of the University, and in such manner, as may be prescribed by regulations.

24. **Annual Accounts and Audit.**—(1) The Annual Accounts of the University shall be prepared under the directions of the Executive Council.

(2) The accounts of the University shall, at least once in a year, be audited by the auditors appointed by the Executive Council:

Provided that the State Government shall have the power to direct, whenever considered necessary, an audit of the accounts of the University, including the institutions managed by it, by such auditors as the State Government may specify.

(3) The accounts when audited shall be published by the Executive Council, and a copy of the accounts together with the audit report shall be placed before the Executive Council and shall also be submitted to the State Government.

(4) The Annual Accounts shall be considered by the General Council at its annual meeting. The General Council may pass resolutions with reference thereto and communicate the same to the Executive Council. The Executive Council shall consider the suggestions made by the General Council and take such action thereon as it thinks fit. The Executive Council shall inform the General Council at its next meeting all actions taken by it or the reasons for not taking action.

25. **Financial Estimates.**—(1) The Executive Council shall prepare, before such date as may be prescribed by regulations, the financial estimates for the ensuing year and place the same before the General Council.

(2) The Executive Council may, in the case where an expenditure in excess of the amount provided in the budget is to be incurred or in the case of urgency, for reasons to be recorded in writing, incur expenditure subject to such conditions and restrictions as may be specified in the regulations. Where no provision has been made in the budget in respect of such excess expenditure, a report shall be made to the General Council at its next meeting.

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26. **Annual Report.**—(1) The Executive Council shall prepare the Annual Report containing such particulars as the General Council may specify, covering each financial year, and submit it to the General Council on or before such date as may be prescribed by regulations. The General Council may pass resolutions thereon and the Executive Council shall take action in accordance therewith. The action taken shall be intimated to the General Council.

(2) Copies of the Annual Report along with the resolution of the General Council thereon shall be submitted to the State Government. The State Government shall lay the same before the State Legislature at its next earliest session.

27. **Execution of contracts.**—All contracts relating to the management and administration of the University shall be expressed to be made by the Executive Council and shall be executed by the Vice-Chancellor when the value of the contract is above twenty lakhs of rupees and by the Registrar when its value does not exceed twenty lakhs of rupees.

28. **Eligibility for admission of students.**—No student shall be eligible for admission to a course of study for a degree or diploma, unless he possesses such qualifications as may be prescribed by regulations.

29. **Honorary degree.**—If not less than two-thirds of the members of the Academic Council recommend that a honorary degree of academic distinction be conferred on any person on the ground that he is, in their opinion, by reason of eminent attainment and position, fit and proper to receive such degree or academic distinction, the General Council may, by a resolution, decide that the same may be conferred on the person recommended.

30. **Residence of students.**—Every student of the University shall reside in a hostel maintained or recognized by the University or under such conditions as may be prescribed by regulations.

31. **Withdrawal of degree or diploma.**—(1) The General Council may, on the recommendation of the Executive Council, withdraw any distinction, degree, diploma or privilege conferred on, or granted to, any person by a resolution passed by the majority of the total membership of the General Council and by a majority of not less than two-thirds of the members of the General Council present and voting at the meeting, if such person has been convicted by a court of law for an offence, which in the opinion of the General Council, involves moral turpitude or if he has been guilty of gross misconduct.

(2) No action under sub-clause (1) shall be taken against any person unless he has been given an opportunity to show cause against the action porposed to be taken.

(3) A copy of the resolution passed by the General Council shall be immediately sent to the person concerned.

(4) Any person aggrieved by the decision taken by the General Council may appeal to the Chancellor within thirty days from the date of receipt of such resolution.

(5) The decision of the Chancellor in such appeal shall be final.

32. **Discipline.**—(1) The final authority responsible for maintenance of discipline among the students of the University shall be the Vice-Chancellor. His directions in that behalf shall be carried out by the Heads of Departments, hostels and institutions.

(2) Notwithstanding anything contained in sub-clause (1), the punishment of debarring a student from an examinaiton or rustication from the University or a hostel or an institution shall, on the report of the Vice-Chancellor, be considered and imposed by the Executive Council:

The West Bengal National University of Juridical Sciences Bill, 1999.

(Schedule.)

Provided that no such punishment shall be imposed without giving the student concerned a reasonable opportunity to show cause against the action proposed to be taken against him.

33. **Sponsored scheme.**—Whenever the University receives funds from any Government, the University Grants Commission or other agencies sponsoring a scheme to be executed by the University, notwithstanding anything in this Act or the regulations,—

(a) the amount received shall be kept by the University separately from the University Fund and utilized only for the purpose of the scheme; and

(b) the staff required to execute the scheme shall be recruited in accordance with the terms and conditions stipulated by the sponsoring organization.

STATEMENT OF OBJECTS AND REASONS.

The Committee appointed by the Chief Justices' Conference held in 1993 on Legal Education and Training has recommended the establishment in each State of an institution on the model of the National Law School of India University (NLSIU) at Bangalore.

2. The All-India Law Ministers Conference held in 1995 has resolved to set up in each State a Law School modelled on the lines of the National Law School of India University (NLSIU) at Bangalore for improving the quality of professional legal education.

3. The development of legal education in the State and the need for a centre for excellence in legal studies and research warrant the establishment of an independent University in West Bengal.

4. The Bill has been framed with the above object in view.

CALCUTTA,
The 12th July, 1999.

NISITH ADHIKARY,
Member-in-charge.

FINANCIAL MEMORANDUM.

Clause 3 of the Bill provides for the establishment and incorporation of a National University of Juridical Sciences in West Bengal. As per the scheme of the proposed legislation, the expenses for the establishment and functioning of the University shall be met from the funds of the University. A sum of rupees five crores will be granted to the University by the State Government in the course of the next two years.

CALCUTTA,
The 12th July, 1999.

NISITH ADHIKARY,
Member-in-charge.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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ASADHA 24] THURSDAY, JULY 15, 1999 [SAKA 1921

PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 1737-L.—15th July, 1999.—The Governor having been pleased to order, under rule 66 of the Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons and the Financial Memorandum which accompany it, in the *Calcutta Gazette*, the Bill, the Statement of Objects and Reasons and the Financial Memorandum are accordingly hereby published for general information:—

Bill No. 15 of 1999

THE LAND ACQUISITION (WEST BENGAL AMENDMENT) BILL, 1999.

A
BILL

to amend the Land Acquisition Act, 1894, in its application to West Bengal.

WHEREAS it is expedient to amend the Land Acquisition Act, 1894, in its application to West Bengal, for the purpose and in the manner hereinafter appearing; 1 of 1894

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the Land Acquisition (West Bengal Amendment) Act, 1999.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

The Land Acquisition (West Bengal Amendment) Bill, 1999.

(Clauses 2, 3.)

Application of the Act

2. The Land Acquisition Act, 1894 (hereinafter referred to as the principal Act), shall, in its application to West Bengal, be amended for the purpose and in the manner hereinafter provided.

Amendment of section 23 of Act I of 1894

3. For the proviso to sub-section (1A) of section 23 of the principal Act, the following proviso shall be substituted:—

'Provided that—

(a) in respect of the acquisition of the land referred to in sub-section (3A) of section 9, in addition to the market-value of the land, the Court shall in every case award an amount calculated at the rate of twelve *per centum per annum* on the value of the land for the period commencing on and from the date of taking possession of the land to the date immediately before the date of issue of the notice under sub-section (3A) of section 9 *plus* interest at the rate of the twelve *per centum per annum* on the market-value of the land from the date of issue of the notice under sub-section (3A) of section 9 to the date of award of the Collector, and

(b) in respect of the acquisition of the land referred to in sub-section (3B) of section 9, in addition to the market-value of the land, the Court shall in every case award an amount calculated at the rate of twelve *per centum per annum* on the value of the land for the period commencing on and from the date of taking possession of the land to the date immediately before the date of publication of the notice under sub-section (1a) of section 4 of the West Bengal Land (Requisition and Acquisition) Act, 1948 (hereinafter referred to in this proviso as the said Act), as re-enacted by the West Bengal Land (Requisition and Acquisition) Re-enacting Act, 1977, *plus* interest at the rate of twelve *per centum per annum* on the market-value of the land for the period commencing on and from the date of publication of the notice under sub-section (1a) of section 4 of the said Act to the date of award of the Collector.

West Ben Act II of 1948

West Ben Act XV of 1977

Explanation.—For the purposes of this proviso, the expression "value of the land" shall mean the market-value of the land determined with reference to the date of taking possession of the land.'.

STATEMENT OF OBJECTS AND REASONS.

In the year 1997, the Land Acquisition Act, 1894 (1 of 1894) (hereinafter referred to as the principal Act) was, in its application to West Bengal, amended by the Land Acquisition (West Bengal Amendment) Act, 1997 (West Ben. Act VII of 1997), as passed by the West Bengal Legislative Assembly, for dealing with the pending Land Acquisition cases initiated under the West Bengal Land (Requisition and Acquisition) Act, 1948 (West Ben. Act II of 1948) as re-enacted by the West Bengal Land (Requisition and Acquisition) Re-enacting Act, 1977 (West Ben. Act XV of 1977). The West Bengal Land (Requisition and Acquisition) Act, 1948 remained in force till the 31st day of March, 1997. While administering the provisions of the principal Act, as amended by the Land Acquisition (West Bengal Amendment) Act, 1997 (West Ben. Act VII of 1997), it has come to the notice of the State Government that the proviso to sub-section (1A) of section 23 of the principal Act, as amended by the Land Acquisition (West Bengal Amendment) Act, 1997 (West Ben. Act VII of 1997), has created a scope for unreasonably enhancing the award value in a land acquisition case to a great extent. It is, therefore, necessary to strike a balance between the interest of the person losing the land on the one hand and the authority acquiring the land on the other.

The Land Acquisition (West Bengal Amendment) Bill, 1999.

2. The Bill has been framed with the above object in view.

CALCUTTA,
The 15th July, 1999.

SURJYA KANTA MISHRA,
Member-in-charge.

FINANCIAL MEMORANDUM.

The Bill involves no additional financial implication so far as the expenditure on the ground of establishment cost is concerned inasmuch as no extra administrative set up is to be created to implement the provisions of the Bill.

CALCUTTA,
The 15th July, 1999.

SURJYA KANTA MISHRA,
Member-in-charge.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 1785-L.—21st July, 1999.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act VI of 1999

THE WEST BENGAL MOTOR VEHICLES TAX (AMENDMENT) ACT, 1999.

[*Passed by the West Bengal Legislature.*]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 21st July, 1999.]

An Act to amend the West Bengal Motor Vehicles Tax Act, 1979.

WHEREAS it is expedient to amend the West Bengal Motor Vehicles Tax Act, 1979, for the purposes and in the manner hereinafter appearing; West Ben Act IX of 1979

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the West Bengal Motor Vehicles Tax (Amendment) Act, 1999.

(2) It shall come into force at once.

The West Bengal Motor Vehicles Tax (Amendment) Act, 1999.

(Sections 2, 3.)

Amendment of section 2 of West Ben. Act IX of 1979

2. In sub-section (1) of section 2 of the West Bengal Motor Vehicles Tax Act, 1979 (hereinafter referred to as the principal Act),—

(1) after clause (1a), the following clause shall be inserted:—

'(2a) "autorickshaw" means a motor vehicle having three wheels constructed or adopted and used to carry not more than three passengers for hire or reward excluding the driver,

Explanation.—For the purposes of this clause, a motor vehicle having three wheels constructed or adopted and used to carry more than three passengers but not more than twelve passengers for hire or reward excluding the driver shall not be treated as autorickshaw. Such motor vehicle shall be regarded as motorcab or maxicab, considering its seating capacity under the Motor Vehicles Act, 1988;'. 59 of 1988.

Amendment of section 4

3. In sub-section (2) of section 4 of the principal Act,—

(1) after clause (b), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 8th day of October, 1990:—

'(c) In the case of a transport vehicle registered in any State other than West Bengal but plying within West Bengal without valid permit and without payment of tax payable in West Bengal under this Act, the duration of such plying shall, notwithstanding anything contained in this section or elsewhere in this Act, be reckoned as a period of seventeen weeks prior to the date of interception, and such transport vehicle shall be liable to pay arrear tax at the rate specified in Part II under the sub-heading "B. Vehicles for carrying passengers plying for hire or reward:" under the heading "Description of Motor Vehicles And Rate of Tax" in the Schedule, for a period of seventeen weeks from the date of every interception of the transport vehicle together with a fine of an equivalent sum.';

(2) after clause (c), the following clauses shall be inserted and shall be deemed to have been inserted with effect from the 11th day of June, 1991:—

'(d) Where a vehicle, not being a transport vehicle, registered outside West Bengal, but kept in West Bengal for a temporary period, is found plying in West Bengal while continuing to have its registration outside West Bengal and without making payment of tax in West Bengal, such vehicle shall be liable to pay tax at the rate specified in Part I under the sub-heading "A. Vehicles for carrying passengers not plying for hire or reward:" under the heading "Description of Motor Vehicles And Rate of Tax" in the Schedule. In such case, tax shall be realised for a period of one year preceding the date of interception of such vehicle together with a fine of an equivalent sum, in addition to realisation of tax for a further period of one year from the date of interception of such vehicle without fine.

(e) If the registered owner of a vehicle, which is registered outside West Bengal and which has been brought to West Bengal, approaches a registering authority in West Bengal for making payment of tax under this Act or for recording change of address or for assignment of new registration mark, such registered owner shall be asked to produce any convincing document regarding the arrival of the vehicle in West Bengal, failing which the duration of the arrival of such vehicle shall, notwithstanding anything contained in this section or elsewhere in this Act, be reckoned as a period of more than one year and, in such case, tax shall be realised in accordance with the provisions of clause (d) together with a fine of an equivalent sum:

The West Bengal Motor Vehicles Tax (Amendment) Act, 1999.

(Sections 4, 5.)

Provided that on the production of convincing document regarding the arrival of the vehicle in West Bengal, tax shall be realised from the date of arrival of the vehicle together with such fine as may be required to be paid under this Act.'.

Amendment of section 11A

4. In section 11A of the principal Act, after sub-section (2), the following sub-section shall be inserted:—

"(3) The State Government may, if it thinks it necessary and expedient so to do, exempt, either totally or partially, any motor vehicle from the payment of any fine imposed on such motor vehicle for non-payment of tax under this Act.".

Amendment of Schedule

5. In the Schedule to the principal Act, under the heading "Description of Motor Vehicles And Rate of Tax",—

(1) under the sub-heading "A. Vehicles for carrying passengers not plying for hire or reward:",—

(a) in serial I,—

(i) for the heading "Motor Vehicles other than omnibuses—", the heading "Motor Vehicles including omnibuses—" shall be substituted;

(ii) in clause (1),—

(A) for item (c) and the entries relating thereto, the following item and entries shall be substituted:—

"(c) Motor cars kept for personal use and registered in the name of an individual—

(i) Rs. 240 for unladen weight up to 500 kilograms

(ii) Rs. 360 for unladen weight from 501 to 800 kilograms

(iii) Rs. 420 for unladen weight from 801 to 1000 kilograms

(iv) Rs. 480 for unladen weight from 1001 to 1200 kilograms

(v) Rs. 1,200 for unladen weight from 1201 to 2000 kilograms

(vi) Rs. 1,800 for unladen weight from 2001 to 3000 kilograms

(vii) Rs. 1,800 plus Rs. 120 for every 100 kilograms unladen weight or part thereof, above 3000 kilograms.";

(B) after item (c) and the entries relating thereto, the following items and entries shall be inserted:—

"(d) Motor cars registered in the name of a society, partnership firm, proprietorship firm, or corporate body, whether registered or not, or an educational institution, organisation, or trust (excluding those owned by companies registered under the Companies Act, 1956)— 1 of 1956

(i) Rs. 200 for unladen weight up to 500 kilograms

(ii) Rs. 300 for unladen weight from 501 to 800 kilograms

(iii) Rs. 350 for unladen weight from 801 to 1000 kilograms

(iv) Rs. 400 for unladen weight from 1001 to 1200 kilograms

The West Bengal Motor Vehicles Tax (Amendment) Act, 1999.

(Section 6.)

(v) Rs. 1,000 for unladen weight from 1201 to 2000 kilograms

(vi) Rs. 1,500 for unladen weight from 2001 to 3000 kilograms

(vii) Rs. 1,500 plus Rs. 100 for every 100 kilograms unladen weight or part thereof, above 3000 kilograms.

(e) Omnibus registered as non-transport vehicles with seating capacity for—

(i) not more than 8 including driver	Rs. 1,200.
(ii) more than 8 but not more than 20 including driver	Rs. 1,320 for 9 plus Rs. 120 for every additional seat beyond 9 up to 20.
(iii) more than 20 including driver	Rs. 2,560 for 21 plus Rs. 120 for every additional seat beyond 21.";

(b) in serial II, for the heading "Omnibuses including private service vehicles with seating capacity for—", the heading "Omnibuses (other than those registered as non-transport vehicles) including private service vehicles not plying for hire or reward with seating capacity for—" shall be substituted;

(2) under the sub-heading "I. Special tax for different categories of air-conditioned vehicles:", for item (a) and the entries relating thereto, the following item and entries shall be substituted:—

"(a) Non-transport vehicle

(i) Unladen weight up to 1200 kilograms	Rs. 600 per annum
(ii) Unladen weight above 1200 kilograms	Rs. 1,200 per annum.".

Saving and validation

6. (1) Anything done or any action taken or purported to have been done or taken under the principal Act as amended by this Act, shall be, and shall be deemed always to have been, as valid and effective as if such thing had been done or such action had been taken under the principal Act as amended by this Act, and accordingly—

(a) any tax or fine levied or realised or purported to have been levied or realised under the principal Act as amended by this Act before the coming into force of this Act, shall be deemed to have been validly levied or realised in accordance with law; and

The West Bengal Motor Vehicles Tax (Amendment) Act, 1999.

(Section 6.)

(b) no suit or other proceeding shall be maintained or continued in any court or before any tribunal or authority for the refund, and no enforcement shall be made by any court, tribunal or authority of any decree or order directing the refund, of any such tax or fine which has been so realised.

(2) The provisions of sub-section (1) shall have effect notwithstanding any judgement, decree or order of any court, tribunal or authority to the contrary.

By order of the Governor,

S. MAITRA,
Spcial Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 1786-L.—21st July, 1999.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act VII of 1999

THE WEST BENGAL APPROPRIATION (NO. 2) ACT, 1999.

[*Passed by the West Bengal Legislature.*]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 21st July, 1999.]

An Act to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of West Bengal for the services and purposes of a part of the year ending on the thirty-first day of March, 2000.

WHEREAS it is expedient to authorise payment and appropriation of certain sums from and out of the Consolidated Fund of West Bengal for the services and purposes of a part of the year ending on the thirty-first day of March, 2000;

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title.

1. This Act may be called the West Bengal Appropriation (No. 2) Act, 1999.

The West Bengal Appropriation (No. 2) Act, 1999.

(Sections 2, 3.)

Issue of Rs 25744,24,89,000 out of the Consolidated Fund of West Bengal for the year 1999-2000

2. From and out of the Consolidated Fund of West Bengal there may be paid and applied sums not exceeding those specified in column 3 of the Schedule amounting in the aggregate [inclusive of the sums specified in column 3 of the Schedule to the West Bengal Appropriation (Vote-on-Account) Act, 1999] to the sum of rupees twenty five thousand seven hundred forty four crores twenty four lakhs and eighty nine thousand towards defraying the several charges which will come in course of payment during the year ending on the thirty-first day of March, 2000, in respect of the services and purposes specified in column 2 of the Schedule

Appropriation

3. The sums authorised to be paid and applied from and out of the Consolidated Fund of West Bengal by this Act shall be appropriated for the services and purposes expressed in the Schedule in relation to the year ending on the thirty-first day of March, 2000

The West Bengal Appropriation (No. 2) Act, 1999.

(Schedule.)

SCHEDULE

(*See* sections 2 and 3.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	A—General Services			
	(a) Organs of State			
1	2011—State Legislature ..	13,22,68,000	*18,52,000*	13,41,20,000
Serial 2	2012—Governor ..	..	*2,69,26,000*	2,69,26,000
3	2013—Council of Ministers ..	3,29,00,000	..	3,29,00,000
4	2014—Administration of Justice ..	95,31,05,000	*27,89,80,000*	123,20,85,000
5	2015—Elections ..	27,34,00,000	..	27,34,00,000
	(b) Fiscal Services			
	(i) Collection of Taxes on Income and Expenditure			
6	2020—Collection of Taxes on Income and Expenditure	6,80,30,000	..	6,80,30,000
	(ii) Collection of Taxes on Property and Capital Transactions			
	2029—Land Revenue ..	246,06,84,000	..	246,06,84,000
	Capital Expenditure Outside the Revenue Account			
7	**C—Capital Account of Economic Services**			
	(i) Capital Account of General Economic Services			
	5475—Capital Outlay on Other General Economic Services. ..	48,00,000	..	48,00,000
	Total ..	246,54,84,000	..	246,54,84,000
	REVENUE ACCOUNT			
	A—General Services			
	(b) Fiscal Services			
	(ii) Collection of Taxes on Property and Capital Transactions			
8	2030—Stamps and Registration ..	37,65,40,000	..	37,65,40,000
9	2035—Collection of Other Taxes on Property and Capital Transactions. ..	43,25,000	..	43,25,000

The West Bengal Appropriation (No 2) Act, 1999.

(Schedule)

1	2	3		
Demand Number/ Serial Number	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs	*Rs.*	Rs
	(iii) Collection of Taxes on Commodities and Services			
10	2039—State Excise ..	38,66,00,000	..	38,66,00,000
11	2040—Taxes on Sales, Trade, etc. .	66,58,03,000	..	66,58,03,000
12	2041—Taxes on Vehicles ..	8,35,00,000		8,35,00,000
13	2045—Other Taxes and Duties on Commodities and Services ..	7,89,74,000	..	7,89,74,000
	(iv) Other Fiscal Services			
14	2047—Other Fiscal Services ..	14,80,45,000	..	14,80,45,000
	(c) Interest Payment and Servicing of Debt			
16	2049—Interest Payments	59,00,000	*4081,62,43,000*	4082,21,43,000
	(d) Administrative Services			
Serial 17	2051—Public Service Commission ..	..	*5,24,79,000*	5,24,79,000
18	2052—Secretariat—General Services .	65,10,00,000	..	65,10,00,000
19	2053—District Administration ..	57,97,10,000	..	57,97,10,000
20	2054—Treasury and Accounts Administration ..	46,39,99,000	..	46,39,99,000
21	2055—Police ..	864,36,75,000	..	864,36,75,000
22	2056—Jails .	58,93,60,000	..	58,93,60,000
24	2058—Stationery and Printing ..	17,25,70,000	..	17,25,70,000
	2059—Public Works ..	267,29,82,000	*3,16,15,000*	270,45,97,000
	(Public Works under Functional Heads)			
25	**B—Social Services**			
	(a) Education, Sports, Art and Culture			
	2205—Art and Culture (Buildings) ..	42,00,000	..	42,00,000

The West Bengal Appropriation (No. 2) Act, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	(c) Water Supply, Sanitation, Housing and Urban Development			
	2216—Housing (Buildings) ..	10,02,75,000	..	10,02,75,000
	(h) Others			
	C—Economic Services			
	(f) Industry and Minerals			
	2853—Non-Ferrous Mining and Metallurgical Industries (Buildings). ..	5,00,000	..	5,00,000
	(j) General Economic Services			
	Capital Expenditure Outside the Revenue Account			
25	**A—Capital Account of General Services**			
	4059—Capital Outlay on Public Works ..	88,84,50,000	*8,00,000*	88,92,50,000
	Capital Outlay on Public Works under Functional Heads			
	B—Capital Account of Social Services			
	(a) Education, Sports, Art and Culture			
	4202—Capital Outlay on Education, Sports, Art and Culture (Buildings). ..	22,09,00,000	..	22,09,00,000

The West Bengal Appropriation (No 2) Act, 1999

(Schedule)

1	2	3		
Demand Number/ Serial Number	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total.
		Rs	Rs	Rs
	(b) Health and Family Welfare			
	4210—Capital Outlay on Medical and Public Health (Excluding Public Health) (Buildings) ..	103,08,00,000	..	103,08,00,000
	4210—Capital Outlay on Medical and Public Health (Excluding Public Health) (Tribal Areas Sub-Plan) (Buildings)	60,00,000	..	60,00,000
	4210—Capital Outlay on Medical and Public Health (Public Health) (Buildings) ..	25,00,000	..	25,00,000
	4211—Capital Outlay on Family Welfare (Buildings)	6,00,000	..	6,00,000
	(c) Water Supply, Sanitation, Housing and Urban Development			
	4216—Capital Outlay on Housing (Buildings) ..	36,72,00,000	..	36,72,00,000
	(d) Information and Broadcasting			
	4220—Capital Outlay on Information and Publicity (Buildings) .	13,15,000	..	13,15,000
	(h) Others			
25	4250—Capital Outlay on Other Social Services (Buildings)	25,00,000	..	25,00,000
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4403—Capital Outlay on Animal Husbandry (Excluding Public Undertakings) (Buildings)	98,00,000	.	98,00,000
	4404—Capital Outlay on Dairy Development (Excluding Public Undertakings) (Buildings)	..	..	.
	4408—Capital Outlay on Food, Storage and Warehousing (Excluding Public Undertakings) (Buildings).	230,00,000	..	230,00,000
	4425—Capital Outlay on Co-operation (Buildings) .	20,50,000	..	20,50,000
	(f) Capital Account of Industry and Minerals			
	4851—Capital Outlay on Village and Small Industries (Excluding Public Undertakings) (Buildings)	31,00,000	..	31,00,000
	4851—Capital Outlay on Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan) (Buildings). ..	..	..	..
	Total ..	533,61,72,000	*3,24,15,000*	536,85,87,000

The West Bengal Appropriation (No. 2) Act, 1999.

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	REVENUE ACCOUNT			
	A—General Services			
	(d) Administrative Services			
26	2070—Other Administrative Services (Fire Protection and Control). ..	68,51,08,000	..	68,51,08,000
27	2070—Other Administrative Services (Excluding Fire Protection and Control). ..	174,74,35,000	..	174,74,35,000
	REVENUE ACCOUNT			
	A—General Services			
	(e) Pension and Miscellaneous General Services			
28	2071—Pensions and Other Retirement Benefits ..	1001,29,20,000	*1,15,000*	1001,30,35,000
29	2075—Miscellaneous General Services ..	14,31,65,000	.	14,31,65,000
	REVENUE ACCOUNT			
	B—Social Services			
	(a) Education, Sports, Art and Culture			
30	2202—General Education ..	4802,48,75,000	..	4802,48,75,000
	2203—Technical Education ..	98,44,00,000	..	98,44,00,000
	2205—Art and Culture ..	13,44,29,000	..	13,44,29,000
	Capital Expenditure Outside the Revenue Account			
	F—Loans and Advances			
	6202—Loans for Education, Sports, Art and Culture..	5,00,000	..	5,00,000
	Total ..	4914,42,04,000	..	4914,42,04,000

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1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	B—Social Services			
	(a) Education, Sports, Art and Culture			
31	2204—Sports and Youth Services ..	46,34,82,000	..	46,34,82,000
	(b) Health and Family Welfare			
32	2210—Medical and Public Health (Excluding Public Health). ..	928,90,71,000	..	928,90,71,000
	4210—Capital Outlay on Medical and Public Health (Excluding Public Health). ..	5,00,000	..	5,00,000
	Total ..	928,95,71,000	..	928,95,71,000
	REVENUE ACCOUNT			
	B—Social Services			
	(b) Health and Family Welfare			
33	2210—Medical and Public Health (Public Health) ..	144,84,50,000	..	144,84,50,000
34	2211—Family Welfare ..	125,01,18,000	..	125,01,18,000
	(c) Water Supply, Sanitation, Housing and Urban Development			
35	2215—Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution). ..	329,78,19,000	..	329,78,19,000
	F—Loans and Advances			
	6215—Loans for Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution). ..	..	..	..
	Total ..	329,78,19,000	..	329,78,19,000

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1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	REVENUE ACCOUNT			
	B—Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
36	2216—Housing ..	36,04,84,000	1,02,000	36,05,86,000
	Capital Expenditure Outside the Revenue Account			
	B—Capital Account of Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
	4216—Capital Outlay on Housing ..	48,66,10,000	..	48,66,10,000
	F—Loans and Advances			
	6216—Loans for Housing ..	4,00,00,000	..	4,00,00,000
	Total ..	88,70,94,000	1,02,000	88,71,96,000
	REVENUE ACCOUNT			
	B—Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
37	2217—Urban Development .	796,31,00,000	..	796,31,00,000
	Capital Expenditure Outside the Revenue Account			
	B—Capital Account of Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
	4217—Capital Outlay on Urban Development ..	2,04,00,000	..	2,04,00,000
	F—Loans and Advances			
	6217—Loans for Urban Development ..	21,40,00,000	..	21,40,00,000
	Total ..	819,75,00,000	..	819,75,00,000

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1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	B—Social Services			
	(d) Information and Broadcasting			
38	2220—Information and Publicity ..	34,94,95,000	..	34,94,95,000
	Capital Expenditure Outside the Revenue Account			
	B—Capital Account of Social Services			
	(d) Information and Publicity			
	4220—Capital Outlay on Information and Publicity ..	58,93,000	..	58,93,000
	F—Loans and Advances			
	6220—Loans for Information and Publicity ..	42,00,000	..	42,00,000
	Total ..	35,95,88,000	..	35,95,88,000
	REVENUE ACCOUNT			
	B—Social Services			
	(f) Labour and Labour Welfare			
39	2230—Labour and Employment ..	75,82,20,000	..	75,82,20,000
	(g) Social Welfare and Nutrition			
40	2235—Social Security and Welfare (Rehabilitation) ..	36,95,76,000	*16,00,00,000*	52,95,76,000
	Capital Expenditure Outside the Revenue Account			
	F—Loans and Advances			
	6235—Loans for Social Security and Welfare (Rehabilitation). ..	5,00,000	..	5,00,000
	Total ..	37,00,76,000	*16,00,00,000*	53,00,76,000

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1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	REVENUE ACCOUNT			
	B—Social Services			
	(a) Education, Sports, Art and Culture			
	2202—General Education (Tribal Areas Sub-Plan) ..	19,96,60,000	..	19,96,60,000
	2204—Sports & Youth Services (Tribal Areas Sub-Plan).	40,00,000	..	40,00,000
	(b) Health and Family Welfare			
	2210—Medical and Public Health (Excluding Public Health) (Tribal Areas Sub-Plan). ..	8,13,96,000	..	8,13,96,000
	2210—Medical and Public Health (Public Health) (Tribal Areas Sub-Plan). ..	50,00,000	..	50,00,000
	(c) Water Supply, Sanitation, Housing and Urban Development			
	2215—Water Supply and Sanitation (Excluding Prevention of Air and Water Pollution) (Tribal Areas Sub-Plan). ..	10,34,00,000	..	10,34,00,000
	(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
	2225—Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes. ..	158,28,37,000	..	158,28,37,000
	(f) Labour and Welfare			
41	2230—Labour and Employment (Tribal Areas Sub-Plan). ..	9,00,000	..	9,00,000
	(g) Social Welfare and Nutrition			
	2235—Social Security and Welfare (Social Welfare) (Tribal Areas Sub-Plan). ..	28,00,000	..	28,00,000
	2236—Nutrition (Tribal Areas Sub-Plan) ..	1,00,00,000	..	1,00,00,000
	2250—Other Social Services (Tribal Areas Sub-Plan)	3,000	..	3,000
	C—Economic Services			
	(a) Agriculture and Allied Activities			
	2401—Crop Husbandry (Excluding Horticulture and Vegetable Crops) (Tribal Areas Sub-Plan). ..	2,04,00,000	..	2,04,00,000
	2401—Crop Husbandry (Horticulture and Vegetable Crops) (Tribal Areas Sub-Plan). ..	34,65,000	..	34,65,000
	2402—Soil and Water Conservation (Tribal Areas Sub-Plan). ..	56,00,000	..	56,00,000
	2403—Animal Husbandry (Tribal Areas Sub-Plan) ..	1,69,75,000	..	1,69,75,000
	2404—Dairy Development (Tribal Areas Sub-Plan) ..	1,00,000	..	1,00,000
	2405—Fisheries (Tribal Areas Sub-Plan) ..	60,20,000	..	60,20,000

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1	2	3		
Demand Number/ Serial Number	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund	Total.
		Rs	Rs.	Rs
	2406—Forestry and Wild Life (Tribal Areas Sub-Plan)	6,21,61,000	..	6,21,61,000
	2408—Food, Storage and Warehousing (Tribal Areas Sub-Plan) ..	4,00,000	..	4,00,000
	2425—Co-operation (Tribal Areas Sub-Plan) ..	33,48,000	..	33,48,000
	2435—Other Agricultural Programmes (Tribal Areas Sub-Plan) ..	15,00,000		15,00,000
	(b) Rural Development			
	2501—Rural Development (Tribal Areas Sub-Plan) .	5,27,50,000	..	5,27,50,000
	(c) Special Areas Programmes			
	2575—Other Special Areas Programmes (Tribal Areas Sub-Plan)	2,36,26,000	..	2,36,26,000
	(d) Irrigation and Flood Control			
	2702—Minor Irrigation (Tribal Areas Sub-Plan) .	27,63,000		27,63,000
	(f) Industry and Minerals			
41	2851—Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan).	40,10,000	..	40,10,000
	2852—Industries (Food and Beverages) (Tribal Areas Sub-Plan)	7,35,000	..	7,35,000
	Capital Expenditure Outside the Revenue Account			
	B—Capital Account of Social Services			
	(e) Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes			
	4225—Capital Outlay on Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.	9,93,70,000	..	9,93,70,000
	4250—Capital Outlay on Other Social Services (Tribal Areas Sub-Plan). ..	6,000	..	6,000
	(h) Others			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4425—Capital Outlay on Co-operation (Tribal Areas Sub-Plan). ..	40,38,000	..	40,38,000
	4435—Capital Outlay on Other Agricultural Programmes (Tribal Areas Sub-Plan). ..	15,50,000	..	15,50,000

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1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	(d) Capital Account of Irrigation and Flood Control			
	4702—Capital Outlay on Minor Irrigation (Tribal Areas Sub-Plan). ..	2,84,11,000	..	2,84,11,000
	4705—Capital Outlay on Command Area Development (Tribal Areas Sub-Plan). ..	24,39,000	..	24,39,000
	(f) Capital Account of Industry and Minerals			
	4851—Capital Outlay on Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan). ..	1,00,000	..	1,00,000
41	**(g) Capital Account of Transport**			
	5054—Capital Outlay on Roads and Bridges (Tribal Areas Sub-Plan). ..	6,68,00,000	..	6,68,00,000
	F—Loans and Advances			
	6225—Loans for Welfare of Scheduled Castes, Scheduled Tribes and Other Backward Classes.	1,50,00,000	..	1,50,00,000
	6250—Loans for Other Social Services (Tribal Areas Sub-Plan). ..	3,000	..	3,000
	6425—Loans for Co-operation (Tribal Areas Sub-Plan)	6,22,000	..	6,22,000
	6851—Loans for Village and Small Industries (Excluding Public Undertakings) (Tribal Areas Sub-Plan). ..	..	..	.
	Total ..	241,21,88,000	..	241,21,88,000
	REVENUE ACCOUNT			
	B—Social Services			
	(g) Social Welfare and Nutrition			
	2235—Social Security and Welfare (Social Welfare)..	246,47,95,000	..	246,47,95,000
	Capital Expenditure Outside the Revenue Account			
42	**B—Capital Account of Social Services**			
	(g) Capital Account of Social Welfare and Nutrition			
	4235—Capital Outlay on Social Security and Welfare (Social Welfare). ..	3,00,00,000	..	3,00,00,000
	Total ..	249,47,95,000	..	249,47,95,000
43	2236—Nutrition ..	35,53,29,000	..	35,53,29,000
44	2245—Relief on account of Natural Calamities ..	120,28,00,000	..	120,28,00,000

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1	2	3		
Demand Number/ Serial Number	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total.
		Rs	Rs	Rs
	(h) Others			
45	2251—Secretariat—Social Services .	23,02,00,000	..	23,02,00,000
	REVENUE ACCOUNT			
	B—Social Services			
	(h) Others			
46	2250—Other Social Services .	33,95,62,000	.	33,95,62,000
	Capital Expenditure Outside the Revenue Account			
	B—Capital Account of Social Services			
	4250—Capital Outlay on Other Social Services	2,85,94,000	..	2,85,94,000
	F—Loans and Advances			
	6250—Loans for Other Social Services ..	20,47,000	.	20,47,000
	Total .	37,02,03,000	.	37,02,03,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
47	2401—Crop Husbandry (Excluding Horticulture and Vegetable Crops) .	165,97,20,000		165,97,20,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Agriculture and Allied Activities			
	4401—Capital Outlay on Crop Husbandry (Excluding Public Undertakings and Horticulture and Vegetable Crops) ..	1,61,00,000	..	1,61,00,000
	F—Loans and Advances			
	6401—Loans for Crop Husbandry (Excluding Public Undertakings and Horticulture and Vegetable Crops). ..	..	..	..
	Total ..	167,58,20,000	..	167,58,20,000

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1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
48	2402—Soil and Water Conservation ..	29,24,75,000	..	29,24,75,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4402—Capital Outlay on Soil and Water Conservation	6,00,000	..	6,00,000
	Total ..	29,30,75,000	..	29,30,75,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
49	2403—Animal Husbandry ..	138,03,05,000	..	138,03,05,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4403—Capital Outlay on Animal Husbandry (Excluding Public Undertakings). ..	2,12,00,000	..	2,12,00,000
	Total ..	140,15,05,000	..	140,15,05,000

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1	2	3		
Demand Number/ Serial Number	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund	Total
		Rs	Rs	Rs
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
50	2404—Dairy Development .	141,18,00,000	.	141,18,00,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4404—Capital Outlay on Dairy Development (Excluding Public Undertakings)	4,80,00,000	.	4,80,00,000
	Total	145,98,00,000		145,98,00,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
51	2405—Fisheries . .	70,23,99,000	.	70,23,99,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4405—Capital Outlay on Fisheries . .	3,60,00,000	. .	3,60,00,000
	F—Loans and Advances			—
	6405—Loans for Fisheries . .	10,09,00,000	. .	10,09,00,000
	Total . .	83,92,99,000	. .	83,92,99,000

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(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
	2406—Forestry and Wild Life ..	159,54,49,000	*42,15,000*	159,96,64,000
	Capital Expenditure Outside the Revenue Account			
52	**C—Capital Account of Economic Services**			
	(a) Capital Account of Agriculture and Allied Activities			
	4406—Capital Outlay on Forestry and Wild Life ..	1,00,000	..	1,00,000
	Total ..	159,55,49,000	*42,15,000*	159,97,64,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4407—Capital Outlay on Plantations ..	1,80,00,000	..	1,80,00,000
53	**F—Loans and Advances**			
	6407—Loans for Plantations ..	1,75,00,000	..	1,75,00,000
	Total ..	3,55,00,000	..	3,55,00,000

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1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs.	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
54	2408—Food, Storage and Warehousing ..	90,48,65,000	..	90,48,65,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4408—Capital Outlay on Food, Storage and Warehousing (Excluding Public Undertakings). ..	18,70,00,000	..	18,70,00,000
	Total ..	109,18,65,000	..	109,18,65,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
55	2415—Agricultural Research and Education ..	53,23,00,000	..	53,23,00,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4415—Capital Outlay on Agricultural Research and Education (Excluding Public Undertakings). ..	27,00,000	..	27,00,000
	Total ..	53,50,00,000	..	53,50,00,000

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(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total.
		Rs	Rs	Rs
56	**REVENUE ACCOUNT**			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
	2401—Crop Husbandry (Horticulture and Vegetable Crops)	9,97,12,000	..	9,97,12,000
	2852—Industries (Foods and Beverages)	10,20,20,000	.	10,20,20,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4401—Capital Outlay on Crop Husbandry (Horticulture and Vegetable Crops)	5,50,000	..	5,50,000
	F—Loans and Advances			
	6860—Loans for Consumer Industries (Foods and Beverages) ..	41,00,000	.	41,00,000
	Total ..	20,63,82,000	..	20,63,82,000
57	**REVENUE ACCOUNT**			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
	2425—Co-operation	49,61,72,000		49,61,72,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4425—Capital Outlay on Co-operation .	13,64,52,000	..	13,64,52,000
	F—Loans and Advances			
	6425—Loans for Co-operation ..	4,84,53,000	.	4,84,53,000
	Total ..	68,10,77,000	..	68,10,77,000
58	**REVENUE ACCOUNT**			
	C—Economic Services			
	(a) Agriculture and Allied Activities			
	2435—Other Agricultural Programmes ..	17,66,85,000	..	17,66,85,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4435—Capital Outlay on Other Agricultural Programmes	85,50,000	..	85,50,000
	Total ..	18,52,35,000	..	18,52,35,000

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1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(b) Rural Development			
59	2501—Special Programmes for Rural Development ..	38,55,03,000	..	38,55,03,000
60	2505—Rural Employment ..	409,26,92,000	..	409,26,92,000
61	2506—Land Reforms ..	27,14,33,000	..	27,14,33,000
62	2515—Other Rural Development Programmes (Panchayati Raj). ..	359,93,78,000	..	359,93,78,000
	D—Grants-in-Aid and Contributions			
	3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Panchayati Raj).	10,10,00,000	*2,000*	10,10,02,000
	Capital Expenditure Outside the Revenue Account			
	F—Loans and Advances			
	6515—Loans for Other Rural Development Programmes (Panchayati Raj). ..	1,00,000	..	1,00,000
	Total ..	370,04,78,000	*2,000*	370,04,80,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(b) Rural Development			
63	2515—Other Rural Development Programmes (Community Development). ..	90,73,38,000	..	90,73,38,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(b) Capital Account of Rural Development			
	4515—Capital Outlay on Other Rural Development Programmes (Community Development). ..	20,00,000	..	20,00,000
	F—Loans and Advances			
	6515—Loans for Other Rural Development Programmes (Community Development). ..	19,00,000	..	19,00,000
	Total ..	91,12,38,000	..	91,12,38,000

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(Schedule.)

1	2	3		
Demand Number/ Serial Number	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total.
		Rs	Rs	Rs
	REVENUE ACCOUNT			
	C—Economic Services			
	(c) Special Areas Programmes			
64	2551—Hill Areas .	150,52,06,000	..	150,52,06,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(c) Capital Account of Special Areas Programmes			
	4551—Capital Outlay on Hill Areas	1,20,00,000	..	1,20,00,000
	F—Loans and Advances			
	6551—Loans for Hill Areas ..	3,15,00,000	..	3,15,00,000
	Total	154,87,06,000	.	154,87,06,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(c) Special Areas Programmes			
65	2575—Other Special Areas Programmes	75,18,21,000		75,18,21,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(c) Capital Account of Special Areas Programmes			
	4575—Capital Outlay on Other Special Areas Programmes .	20,79,18,000	..	20,79,18,000
	Total	95,97,39,000	..	95,97,39,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(d) Irrigation and Flood Control			
66	2701—Major and Medium Irrigation	168,14,27,000	..	168,14,27,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(d) Capital Account of Irrigation and Flood Control			
	4701—Capital Outlay on Major and Medium Irrigation ..	242,82,75,000	..	242,82,75,000
	Total ..	410,97,02,000	..	410,97,02,000

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1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(d) Irrigation and Flood Control			
67	2702—Minor Irrigation ..	266,46,95,000	..	266,46,95,000
	2705—Command Area Development ..	3,91,50,000	..	3,91,50,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(d) Capital Account of Irrigation and Flood Control			
	4702—Capital Outlay on Minor Irrigation ..	45,66,31,000	..	45,66,31,000
	4705—Capital Outlay on Command Area Development	5,72,04,000	..	5,72,04,000
	Total ..	321,76,80,000	..	321,76,80,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(d) Irrigation and Flood Control			
68	2711—Flood Control ..	133,82,83,000	*1,00,000*	133,83,83,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(d) Capital Account of Irrigation and Flood Control			—
	4711—Capital Outlay on Flood Control Projects ..	94,80,00,000	..	94,80,00,000
	Total ..	228,62,83,000	*1,00,000*	228,63,83,000

The West Bengal Appropriation (No. 2) Act, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	*Rs.*	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(e) Energy			
	2801—Power ..	51,82,00,000	..	51,82,00,000
69	**F—Loans and Advances**			
	6801—Loans for Power Projects ..	1874,33,00,000	..	1874,33,00,000
	6860—Loans for Consumer Industries ..	2,50,00,000	..	2,50,00,000
	Total ..	1928,65,00,000	..	1928,65,00,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(e) Energy			
72	2810—Non-Conventional Sources of Energy ..	2,70,00,000	..	2,70,00,000
	(f) Industry and Minerals			
	2851—Village and Small Industries (Excluding Public Undertakings). ..	118,78,38,000	..	118,78,38,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
73	4851—Capital Outlay on Village and Small Industries (Excluding Public Undertakings). ..	8,49,01,000	..	8,49,01,000
	F—Loans and Advances			
	6851—Loans for Village and Small Industries (Excluding Public Undertakings). ..	5,08,00,000	..	5,08,00,000
	6860—Loans for Consumer Industries (Village and Small Industries). ..	18,25,00,000	..	18,25,00,000
	Total ..	150,60,39,000	..	150,60,39,000

The West Bengal Appropriation (No. 2) Act, 1999.

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes	Voted by the Legislative Assembly.	Charged on the Consolidated Fund.	Total.
		Rs.	Rs	Rs.
	REVENUE ACCOUNT			
	C—Economic Services			
	(f) Industry and Minerals			
	2852—Industries (Closed and Sick Industries) ..	75,05,000	..	75,05,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
	4858—Capital Outlay on Engineering Industries (Closed and Sick Industries) ..	50,00,000	.	50,00,000
74	4860—Capital Outlay on Consumer Industries (Closed and Sick Industries). .	40,00,000		40,00,000
	4875—Capital Outlay on Other Industries (Closed and Sick Industries). ..	57,00,000		57,00,000
	4885—Capital Outlay on Industries and Minerals (Closed and Sick Industries) ..	1,00,00,000		1,00,00,000
	F—Loans and Advances			
	6858—Loans for Engineering Industries (Closed and Sick Industries). ..	..	..	..
	6860—Loans for Consumer Industries (Closed and Sick Industries). ..	3,50,00,000	..	3,50,00,000
	Total .	6,72,05,000	..	6,72,05,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(f) Industry and Minerals			
75	2852—Industries (Excluding Public Undertakings and Closed and Sick Industries and Foods and Beverages). ..	129,43,47,000	..	129,43,47,000
76	2853—Non-Ferrous Mining and Metallurgical Industries	3,14,95,000	..	3,14,95,000
	(g) Transport			
77	3051—Ports and Lighthouses ..	2,34,69,000	..	2,34,69,000
78	3053—Civil Aviation ...	1,26,63,000	..	1,26,63,000

The West Bengal Appropriation (No 2) Act, 1999.

(Schedule.)

1	2	3		
		Sums not exceeding		
Demand Number/ Serial Number.	Services and purposes.	Voted by the Legislative Assembly.	Charged on the Consolidated Fund	Total.
		Rs.	Rs.	Rs
	REVENUE ACCOUNT			
	C—Economic Services			
	(g) Transport			
79	3054—Roads and Bridges ..	278,68,05,000	..	278,68,05,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(g) Capital Account of Transport			
	5054—Capital Outlay on Roads and Bridges ..	464,07,00,000	..	464,07,00,000
	Total ..	742,75,05,000	..	742,75,05,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(g) Transport			
80	3055—Road Transport .	141,33,08,000	.	141,33,08,000
	3056—Inland Water Transport ..	18,95,000		18,95,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(g) Capital Account of Transport			
	5055—Capital Outlay on Road Transport ..	55,31,00,000	..	55,31,00,000
	5056—Capital Outlay on Inland Water Transport ..	2,53,00,000	..	2,53,00,000
	F—Loans and Advances			
	7055—Loans for Road Transport ..	29,50,00,000	..	29,50,00,000
	Total ..	228,86,03,000	..	228,86,03,000
	C—Economic Services			
	(g) Transport			
	F—Loans and Advances			
81	7075—Loans for Other Transport Services ..	6,50,00,000	..	6,50,00,000

The West Bengal Appropriation (No. 2) Act, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund	Total.
		Rs	*Rs.*	Rs
	REVENUE ACCOUNT			
	C—Economic Services			
	(i) Science, Technology and Environment			
82	3425—Other Scientific Research ..	8,53,000	..	8,53,000
	(j) General Economic Services			
83	3451—Secretariat—Economic Services ..	40,46,00,000	..	40,46,00,000
84	3452—Tourism ..	16,79,00,000	..	16,79,00,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(j) Capital Account of General Economic Services			
	5452—Capital Outlay of Tourism ..	1,00,00,000	..	1,00,00,000
	Total ..	17,79,00,000	..	17,79,00,000
	REVENUE ACCOUNT			
	C—Economic Services			
	(j) General Economic Services			
85	3454—Census, Surveys and Statistics ..	9,93,16,000	..	9,93,16,000
86	3456—Civil Supplies ..	7,17,57,000	..	7,17,57,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(j) Capital Account of General Economic Services			
87	5465—Investments in General Financial and Trading Institutions. ..	8,50,000	..	8,50,000
	F—Loans and Advances			
	7465—Loans for General Financial and Trading Institutions. ..	3,30,00,000	..	3,30,00,000
	Total ..	3,38,50,000	..	3,38,50,000

The West Bengal Appropriation (No. 2) Act, 1999.

(Schedule)

1	2	3		
Demand Number/ Serial Number	Services and purposes	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total.
		Rs	*Rs*	Rs
	REVENUE ACCOUNT			
	C—Economic Services			
	(j) General Economic Services			
88	3475—Other General Economic Services	6,76,47,000	.	6,76,47,000
	B—Social Services			
	(c) Water Supply, Sanitation, Housing and Urban Development			
89	2215—Water Supply and Sanitation (Prevention of Air and Water Pollution) ..	24,30,00,000	.	24,30,00,000
	D—Grants-in-Aid and Contributions			
90	3604—Compensation and Assignments to Local Bodies and Panchayati Raj Institutions (Excluding Panchayati Raj) .	152,53,31,000	*8,44,000*	152,61,75,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(a) Capital Account of Agriculture and Allied Activities			
	4408—Capital Outlay on Food, Storage and Warehousing (Public Undertakings)		..	..
	4858—Capital Outlay on Engineering Industries (Public Undertakings) ..	77,55,000	..	77,55,000
	5075—Capital Outlay on Other Transport Services (Public Undertakings) ..	1,00,00,000	..	1,00,00,000
92	**F—Loans and Advances**			
	6857—Loans for Chemical and Pharmaceutical Industries (Public Undertakings) ..	14,30,00,000	..	14,30,00,000
	6858—Loans for Engineering Industries (Public Undertakings) ..	42,54,50,000	*30,50,000*	42,85,00,000
	6860—Loans for Consumer Industries (Public Undertakings). ..	29,50,00,000	..	29,50,00,000
	Total ..	88,12,05,000	*30,50,000*	88,42,55,000

The West Bengal Appropriation (No. 2) Act, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly	Charged on the Consolidated Fund	Total.
		Rs	Rs	Rs
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
93	4856—Capital Outlay on Petrochemical Industries (Excluding Public Undertakings) ..	74,25,00,000	..	74,25,00,000
	4860—Capital Outlay on Consumer Industries (Excluding Public Undertakings). ..	2,25,00,000	..	2,25,00,000
	4885—Other Capital Outlay on Industries and Minerals (Excluding Public Undertakings) ..	29,13,50,000		29,13,50,000
	F—Loans and Advances			
	6885—Loans for Other Industries and Minerals (Excluding Public Undertakings). ..	10,00,000	..	10,00,000
	Total ..	105,73,50,000	..	105,73,50,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
94	4859—Capital Outlay on Telecommunication and Electronic Industries ..	10,50,00,000	..	10,50,00,000
	F—Loans and Advances			
	6859—Loans for Telecommunication and Electronic Industries ..	4,00,00,000	..	4,00,00,000
	Total ..	14,50,00,000	..	14,50,00,000
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
95	4860—Capital Outlay on Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries and Foods and Beverages). ..	3,25,00,000	*3,50,000*	3,28,50,000
	F—Loans and Advances			
	6857—Loans for Chemical and Pharmaceutical Industries (Excluding Public Undertakings and Closed and Sick Industries). ..	20,00,000	..	20,00,000
	6860—Loans for Consumer Industries (Excluding Public Undertakings and Closed and Sick Industries and Foods and Beverages). ..	16,75,00,000	...	16,75,00,000
	Total ..	20,20,00,000	*3,50,000*	20,23,50,000

The West Bengal Appropriation (No. 2) Act, 1999.

(Schedule.)

1	2	3		
Demand Number/ Serial Number.	Services and purposes.	Sums not exceeding		
		Voted by the Legislative Assembly.	Charged on the Consolidated Fund	Total
		Rs	*Rs*	Rs
	Capital Expenditure Outside the Revenue Account			
	C—Capital Account of Economic Services			
	F—Loans and Advances			
96	6875—Loans for Other Industries (Excluding Public Undertakings and Closed and Sick Industries)	4,16,00,000		4,16,00,000
	6885—Loans for Other Industries and Minerals (Excluding Closed and Sick Industries). ..	7,75,00,000		7,75,00,000
	Total	11,91,00,000	.	11,91,00,000
	C—Capital Account of Economic Services			
	(f) Capital Account of Industry and Minerals			
97	4885—Other Capital Outlay on Industry and Minerals (Excluding Public Undertakings and Closed and Sick Industries).	1,20,00,000		1,20,00,000
	E—Public Debt			
Serial 98	6003—Internal Debt of the State Government ..	.	*2358,98,50,000*	2358,98,50,000
	6004—Loans and Advances from Central Government	..	*593,90,45,000*	593,90,45,000
	Total ..	..	*2952,88,95,000*	2952,88,95,000
	F—Loans and Advances			
99	7610—Loans to Government Servants etc. ..	65,00,00,000	.	65,00,00,000
	7615—Miscellaneous Loans ..	10,00,00,000	..	10,00,00,000
	Total ..	75,00,00,000	..	75,00,00,000
	Grand Total ..	**18653,59,21,000**	***7090,65,68,000***	**25744,24,89,000**

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 1796-L.—22nd July, 1999.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act VIII of 1999

THE WEST BENGAL ADDITIONAL TAX AND ONE-TIME TAX ON MOTOR VEHICLES (AMENDMENT) ACT, 1999.

[*Passed by the West Bengal Legislature.*]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 22nd July, 1999.]

An Act to amend the West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989.

WHEREAS it is expedient to amend the West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989, for the purposes and in the manner hereinafter appearing;

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 1999.

(2) It shall come into force at once.

The West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 1999.

(Sections 2, 3.)

Amendment of section 2 of West Ben Act XIX of 1989

2. In section 2 of the West Bengal Additional Tax and One-time Tax on Motor Vehicles Act, 1989 (hereinafter referred to as the principal Act),—

(1) after clause (1a), the following clause shall be inserted:—

'(1b) "autorickshaw" means a motor vehicle having three wheels constructed or adopted and used to carry not more than three passengers for hire or reward excluding the driver.

Explanation.—For the purposes of this clause, a motor vehicle having three wheels constructed or adopted and used to carry more than three passengers but not more than twelve passengers for hire or reward excluding the driver shall not be treated as autorickshaw. Such motor vehicle shall be regarded as motorcab or maxicab, considering its seating capacity under the Motor Vehicles Act, 1988;'; 59 of 1988.

(2) for caluse (d), the following clauses shall be substituted:—

'(d) "Express bus" means an omnibus plying under a contract carriage permit or stage carriage permit or special stage carriage permit with a limited or selected number of stages;

(d1) "Limited Service bus" means an omnibus plying under a stage carriage permit and designated as limited service bus by the permit issuing authority;'.

Amendment of section 3

3. In section 3 of the principal Act,—

(1) after sub-section (1), the following sub-section shall be inserted:—

'(1A) A motor vehicle registered as an omnibus, or public service vehicle other than a stage carriage, or otherwise, in respect of which no permit has been granted under the Motor Vehicles Act, 1988, shall be liable to pay additional tax at the rates specified in item (f) of serial 1 under the heading "B. Motor vehicles (for carrying passengers) plying for hire:" in Schedule I to this Act.';

(2) in sub-section (2),—

(a) after clause (b), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 8th day of October, 1990:—

'(c) Where transport vehicles registered in any State other than West Bengal are found to be plying within West Bengal without valid permit or without payment of additional tax payable under this Act, the duration of such plying shall, notwithstanding anything contained in this section or elsewhere in this Act, be reckoned as the duration for a period of seventeen weeks retrospectively from the date of interception and such transport vehicles shall be liable to pay additional tax at the rates specified in item (f) of serial 2 under the heading "B. Motor vehicles (for carrying passengers) plying for hire:" in Schedule I for a period of seventeen weeks retrospectively from the date of every interception of the transport vehicle together with a fine of an equivalent sum.';

(b) after clause (c), the following clause shall be inserted and shall be deemed to have been inserted with effect from the 24th day of October, 1989:—

"(d) Where motor vehicles registered as stage carriages in any State other than West Bengal have been paying only the tax payable under the West Bengal Motor Vehicles Tax Act, 1979, on change of address, and new registration mark has been assigned to such motor vehicles by the registering authority of West Bengal, such motor vehicles shall not be required to pay any additional tax under this Act: West Ben. Act IX of 1979.

The West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 1999.

(Section 4.)

Provided that for so long as the registration numbers of such motor vehicles are not changed, such motor vehicles for which additional tax is payable, shall be liable to pay additional tax at the rates specified for such categories of motor vehicles in Schedule I.";

(c) after clause (d), the following clauses shall be inserted and shall be deemed to have been inserted with effect from the 11th day of June, 1991:—

'(e) Where vehicles, not being transport vehicles registered outside West Bengal but kept for any temporary period, are found to be plying in West Bengal without paying the additional tax under this Act while continuing to have their registration outside West Bengal, such vehicles shall be liable to pay the additional tax at the rates specified under the heading "A. Motor vehicles for carrying passengers not plying for hire:" in Schedule I. In every such case, the additional tax shall be realised for a period of one year preceding the date of interception of the vehicle together with a fine of an equivalent sum, in addition to the realisation of such tax for a further period of one year from the date of interception of the vehicle without fine.

(f) If the registered owner of a motor vehicle, which is registered outside West Bengal and which has been brought to West Bengal, approaches a registering authority of West Bengal for making payment of tax under this Act or for recording change of address or for assignment of new registration mark, such owner shall be asked to produce a convincing document regarding arrival of the vehicle in West Bengal, failing which the duration of stay of such motor vehicle after its arrival in West Bengal shall be reckoned as the duration for a period of more than one year and, in such case, additional tax together with fine shall be realised at the rate and in the manner provided in clause (e):

Provided that on submission of any convincing document regarding arrival of the motor vehicle in West Bengal, additional tax shall be realised from the date of arrival of such motor vehicle together with fine at the rate provided in section 23.'.

Insertion of new section 9B

4. After section 9A of the principal Act, the following section shall be inserted:—

"One-time tax, annual tax on motor cars, omnibuses, etc., and special tax

9B. (1) A one-time tax for a period of five years, in lieu of annual tax leviable under the West Bengal Motor Vechicles Tax Act, 1979, and this Act, shall be leviable on motor cars and omnibuses, not being transport vehicles, as specified in Part I of Schedule IV, registered and used for non-transport purposes only, at the rates specified in the said Schedule.

West Ben Act IX of 1979.

(2) With effect from the date of coming into force of the West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 1999, the owner of any motor vehicle, being less than ten years old, when applying for first registration or assignment of fresh registration mark or change of address on removal of the motor vehicle from another State, shall pay one-time tax at the rates specified in Part I of Schedule IV for a period of five years, in lieu of annual tax payable under the West Bengal Motor Vehicles Tax Act, 1979, and this Act.

(3) The owner of any motor vehicle, being less than ten years old, which is already registered in West Bengal and the annual tax in respect of which is being paid under the West Bengal Motor Vehicles Tax Act, 1979, and this Act, shall, from the date of commencement of the West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 1999, pay one-time tax for a period of five years, at

The West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 1999

(Sections 5-8.)

the rate specified in Part I of Schedule IV, in lieu of annual tax under the West Bengal Motor Vehicles Tax Act, 1979, and this Act, on the expiry of the period for which the annual tax as aforesaid has been paid: West Ben Act IX of 1979

Provided that the owner of any motor vehicle, referred to in this sub-section, may, if he so desires, pay annual tax leviable under the West Bengal Motor Vehicles Tax Act, 1979, and this Act, in lieu of one-time tax, by submitting an application to the Taxing Officer within whose jurisdiction such tax is leviable.

(4) The owner of any motor vehicle of the description referred to in sub-section (2) or sub-section (3), which is more than ten years old, shall pay annual tax, and not one-time tax, under the West Bengal Motor Vehicles Tax Act, 1979, and this Act.

(5) If one-time tax in respect of a motor vehicle has already been paid under sub-section (2) or sub-section (3), and if the said motor vehicle is removed from West Bengal on change of address or on cancellation of registration, the owner of such motor vehicle shall be entitled to claim refund of such tax at the rate specified in Part II of Schedule IV

(6) The one-time tax payable under sub-section (1), sub-section (2) or sub-section (3) shall be paid for the years for which it is due and the mode of payment shall be such as is laid down in section 10.

(7) The State Government may require the manufacturer or the dealar of motor vehicles to furnish to it the names and addresses of the purchasers of motor vehicles and also the prices at which the motor vehicles have been sold to the purchasers with effect from such date as may be appointed by the State Government by notification published in the *Official Gazette*

(8) Every owner of a motor vehicle registered under the Motor Vehicles Act, 1988, and every person who owns, or keeps in his possession or under his control, any such motor vehicle, shall, in addition to the one-time tax payable under sub-section (1), sub-section (2), or sub-section (3), pay a special tax at the rate specified in Part I of Schedule IV, if such motor vehicle is air-conditioned.". 59 of 1988

Amendment of section 10

5. In section 10 of the principal Act, in sub-section (1), after the word and figures "Schedule II", the words and figures "or Schedule III or Schedule IV" shall be inserted.

Amendment of section 21

6. In sub-section (1) of section 21 of the principal Act,—

(1) for clause (a), the following clause shall be substituted:—

"(a) Every person who is entitled to claim refund of additional tax under sub-section (2) of section 8, or one-time tax under sub-section (6) of section 9 or sub-section (3) of section 9A or sub-section (5) of section 9B, shall make such claim in plain paper to the Taxing Officer concerned and such application shall be accompanied by supporting evidence to show that certificate of registration and tax taken were surrendered.";

(2) in the proviso to clause (b), after the words "for the carriage of passengers", the words "for hire or reward or otherwise" shall be inserted.

Insertion of new section 23A

7. After section 23 of the principal Act, the following section shall be inserted:—

"Exemption 23A. The State Government may, if it considers it necessary or expedient so to do, by order exempt wholly or partly any person from any penalty imposed on him under any provision of this Act for non-payment of additional tax or one-time tax.".

Amendment of Schedule I

8. In Schedule I of the principal Act, under the heading "A. Motor vehicles for carrying passengers not plying for hire:", for serials (1), (2) and (3) and the entries relating thereto in the columns under the heading "Description of motor vehicles" and the corresponding entries in the column under the heading "Annual rate of additional tax", the following serials and entries shall be substituted:—

"(1) Motor cars kept for personal use and registered in the name of individual.	50% of the tax which is payable under the West Bengal Motor Vehicles Tax Act, 1979.

The West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 1999.

(Section 9.)

(2) Motor cars registered in the name of a society, partnership firm, proprietorship firm, corporate body, whether registered or not, educational institution, organisation or trust (excluding those owned by companies registered under the Companies Act, 1956).	50% of the tax which is payable under the West Bengal Motor Vehicles Tax Act, 1979.	West Ben Act IX of 1979 1 of 1956
(3) Autorickshaws and omnibuses (other than those not registered as transport vehicles), including private service vehicles registered in the name of an individual.	50% of the tax which is payable under the West Bengal Motor Vehicles Tax Act, 1979.	
(4) Omnibuses not registered as transport vehicles.	50% of the tax which is payable under the West Bengal Motor Vehicles Tax Act, 1979.".	

Insertion of new Schedule IV

9. In the principal Act, after Schedule III, the following Schedule shall be inserted:—

"SCHEDULE IV

(*See* sections 9B and 10.)

PART I

One-time tax for a period of five years on motor cars and omnibuses (not being transport vehicles)

Description of motor vehicles	*One-time tax payable*	
Motor cars and omnibuses (not being transport vehicles) of age up to ten years, registered in the name of an individual.	(a) Unladen weight up to 500 kilograms	Rs 1620
	(b) Unladen weight above 500 kilograms and up to 800 kilograms	Rs. 2430
	(c) Unladen weight above 800 kilograms and up to 1000 kilograms	Rs. 2835
	(d) Unladen weight above 1000 kilograms and up to 1200 kilograms	Rs 3240
	(e) Unladen weight above 1200 kilograms and up to 2000 kilograms	Rs. 8100
	(f) Unladen weight above 2000 kilograms and up to 3000 kilograms	Rs. 12150

The West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 1999.

(Section 10.)

(g) Unladen weight above 3000 kilograms	Rs. 12150 *plus* Rs. 162 for every 100 kilograms or part thereof above 3000 kilograms.

A special tax at the following rate shall be required to be paid as one-time tax in respect of a motor vehicle of the above description, if such motor vehicle is air-conditioned:—

(i) Unladen weight up to 1200 kilograms	Rs. 600
(ii) Unladen weight above 1200 kilograms	Rs. 1200.

PART II

Rate of refund under section 9B of one-time tax on motor cars and omnibuses in the case of removal of such motor cars or omnibuses from West Bengal on change of address or on cancellation of registration:

If the period elapsed after payment of one-time tax on a motor vehicle or omnibus is—

(a) less than one year	78 per cent. of one-time tax paid
(b) more than one year but not more than two years	58 per cent. of one-time tax paid
(c) more than two years but not more than three years	38 per cent. of one-time tax paid
(d) more than three years but not more than four years	18 per cent. of one-time tax paid
(e) more than four years	Nil.".

Saving and validation

10. (1) Anything done or any action taken or purported to have been done or taken under the principal Act as amended by this Act, shall be, and shall be deemed always to have been, as valid and effective as if such thing had been done or such action had been taken under the principal Act as amended by this Act, and accordingly—

(a) any additional tax or fine levied or realised or purported to have been levied or realised under the principal Act as amended by this Act before the coming into force of this Act shall be deemed to have been validly levied or realised in accordance with law; and

(b) no suit or other proceeding shall be maintained or continued in any court or before any tribunal or authority for the refund, and no enforcement shall be made by any court, tribunal or authority of any decree or order directing the refund, of any such additional tax or fine which has been so realised.

The West Bengal Additional Tax and One-time Tax on Motor Vehicles (Amendment) Act, 1999.

(Section 10.)

(2) The provisions of sub-section (1) shall have effect notwithstanding any judgement, decree or order of any court, tribunal or authority to the contrary.

By order of the Governor,

S. MAITRA,
Sepcial Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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The Calcutta Gazette

सत्यमेव जयते

Extraordinary
Published by Authority

SRAVANA 5] TUESDAY, JULY 27, 1999 [SAKA 1921

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

BACKWARD CLASSES WELFARE DEPARTMENT

Writers' Buildings, Calcutta-1

No. 2004-BCW/MRD-238/98 Calcutta, the 27th July, 1999.

NOTIFICATION

WHEREAS, for adequate representation in the services under the Government of West Bengal and any local or other authority within the territory of West Bengal, 5% reservation in the vacancies and posts for candidates belonging to Backward Classes (other than Scheduled Cast/Scheduled Tribe) was introduced vide this Department's G.O. No. 347-TW/EC, dated 13.07.1994;

WHEREAS, the said percentage of the reservation was raised to 7% vide this Department's order No. 1056/BCW/EC, dated 06.11.1997;

WHEREAS, representations are now being received from various quarters that due to non-availability of qualified candidates against reserved vacancies, such vacancies are remaining unfilled causing serious inconvenience to the appointing authorities in properly running their establishment;

WHEREAS, representations/applications are being received for de-reservation of vacancies for filling them up by candidates other than those belonging to Backward Classes in such cases of non-availability of suitable candidates of the prescribed community;

AND WHEREAS, the State Government, after careful consideration of all aspects is of the view that it is necessary to provide for procedure for dealing with cases, where suitable candidates from Backward Classes (other than Scheduled Caste/Scheduled Tribe) are not available for filling up vacancies reserved for them;

NOW, THEREFORE, the Governor is pleased to prescribe the following procedure for dealing with cases where suitable candidates of requisite qualifications from Backward Classes would not be available:—

(i) There shall be no de-reservation of any vacancy reserved for Backward Classes of citizens by any appointing authority in any post in an establishment which is required to be filled up by direct recruitment.

In the absence of qualified candidates from Other Backward Classes to fill up such vacancy, such vacancy shall ordinarily remain unfilled,

(ii) If, however, in the public interest, it is necessary to fill up any vacancy as aforesaid remaining unfilled on account of non-availability of a qualified candidate from Backward Classes, the appointing authority shall refer the vacancy to the State Government for de-reservation.

Upon such reference, the State Government may, if it is satisfied that it is necessary or expedient so to do, by order de-reserve the vacancy subject to the condition that the reservation against the vacancy so de-reserved shall be carried forward to the subsequent un-reserved vacancy.

By order of the Governor,

K. JHALA,
Principal Secretary to the Government of West Bengal.

Published by the Controller of Printing and Stationery, West Bengal and printed at Saraswaty Press Ltd. (Government of West Bengal Enterprise), Calcutta 700 056

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SRAVANA 12] TUESDAY, AUGUST 3, 1999 [SAKA 1921

PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 1886-L.—3rd August, 1999.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act IX of 1999

THE WEST BENGAL NATIONAL UNIVERSITY OF JURIDICAL SCIENCES ACT, 1999.

[*Passed by the West Bengal Legislature.*]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary,* of the 3rd August, 1999.]

An Act to establish and incorporate a National University of Juridical Sciences at Calcutta in West Bengal.

WHEREAS the Committee appointed by the Chief Justices' Conference on Legal Education and Training (1993) has recommended the establishment in each State of an institution on the model of the National Law School of India University at Bangalore;

AND WHEREAS the All India Law Ministers' Conference (1995) has resolved to set up in each State a Law School modelled on the lines of the National Law School of India University at Bangalore for improving the quality of professional legal education;

AND WHEREAS it is considered necessary to encourage the establishment of such a national level institution of excellence in higher learning of law in the State of West Bengal;

The West Bengal National University of Juridical Sciences Act, 1999.

(Sections 1-3.)

AND WHEREAS it is deemed expedient to establish the National University of Juridical Sciences for the purpose hereinafter appearing;

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the West Bengal National University of Juridical Sciences Act, 1999.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint, and different dates may be appointed for different provisions of this Act.

Definitions.

2. In this Act, unless the context otherwise requires,—

(1) "Academic Council" means the Academic Council of the University;

(2) "Bar Council of India" means the Bar Council of India constituted under the Advocates Act, 1961; 25 of 1961

(3) "Bar Council" means the Bar Council of West Bengal constituted under the Advocates Act, 1961;

(4) "Chancellor" means the Chancellor of the University;

(5) "Executive Council" means the Executive Council of the University;

(6) "General Council" means the General Council of the University;

(7) "Registrar" means the Registrar of the University;

(8) "regulations" means the regulations of the University made under section 13;

(9) "Schedule" means the Schedule to this Act;

(10) "Chief Justice" means Chief Justice of West Bengal and includes the Judge performing the duties of Chief Justice of High Court;

(11) "University" means the West Bengal National University of Juridical Sciences established under section 3;

(12) "Vice-Chancellor" means the Vice-Chancellor of the University;

(13) "Finance Committee" means the Finance Committee of the University.

Establishment and incorporation of the University.

3. (1) With effect from the coming into force of this Act, there shall be established, in the State of West Bengal, a University by the name of the West Bengal National University of Juridical Sciences, which shall consist of the Chancellor, the Vice-Chancellor, the General Council, the Executive Council, the Academic Council and the Registrar.

(2) The University shall be a body corporate by the name as aforesaid, having perpetual succession and common seal, with power, subject to the provisions of this Act, to acquire and hold property and to contract, and shall, by the said name, sue and be sued.

(3) In all suits and other legal proceedings by or against the University, the pleadings shall be signed and verified by the Registrar and all processes in such suits and proceedings shall be issued to, and served on, the Registrar.

(4) The headquarters of the University shall be at Calcutta.

The West Bengal National University of Juridical Sciences Act, 1999.

(Sections 4, 5.)

The objects of the University.

4. (1) The objects of the University shall be to advance and disseminate learning and knowledge of law and legal processes and their role in national development, to develop in the student and research scholar a sense of responsibility to serve society in the field of law by developing skills in regard to advocacy, legal services, legislation, law reforms and the like, to organise lectures, seminars, symposia and conferences, to promote legal knowledge and to make law and legal processes efficient instruments of social development, to promote inter-disciplinary study of law in relation to management, technology, international co-operation and development, to hold examinations and confer degrees including joint degrees in law combined with other disciplines and other academic distinctions, and to do all such things as are incidental, necessary or conducive to the attainment of all or any of the objects of the University.

(2) The University shall be open to all persons of all religions of either sex irrespective of race, creed, caste or class and it shall not be lawful for the University to impose on any person any test, whatsoever of religious belief or profession, in order to entitle him to be admitted thereto as a teacher or a student or to hold any office therein or to graduate thereat or to enjoy or to exercise any privilege thereof.

Powers and functions of the University

5. The powers and functions of the University shall be—

(i) to administer and manage the University and such centres for research, education and instruction as are necessary for the furtherence of the objects of the University;

(ii) to provide for instruction in such branches of knowledge or learning pertaining to law as the University may think fit and to make provision for research and for advancement and dissemination of knowledge of law;

(iii) to organise and undertake extramural teaching and extension services;

(iv) to hold examinations and to grant diplomas or certificates, and to confer degrees including joint degrees in law combined with other disciplines and other academic distinctions on persons subject to such conditions as the University may determine and to withdraw any such diplomas, certificates, degrees or other academic distinctions for good and sufficient cause;

(v) to confer honorary degrees or other distinctions in such manner as may be laid down by regulations;

(vi) to fix, demand and receive fees and other charges;

(vii) to institute and maintain halls and hostels and to recognize places of residence for the students of the University and to withdraw such recognition accorded to any such place of residence;

(viii) to establish such special centres, specialized study centres or other units for research and instruction as are, in the opinion of the University, necessary for the furtherance of its objects;

(ix) to supervise and control the residence, and to regulate the discipline, of the students of the University and to make arrangements for promoting their health;

(x) to make arrangements as aforesaid in respect of the residence, discipline and teaching of women students;

(xi) to create academic, technical, administrative, ministerial and other posts and to make appointments thereto;

(xii) to regulate and enforce discipline among the employees of the University and to take such disciplinary measures as may be deemed necessary;

The West Bengal National University of Juridical Sciences Act, 1999.

(Section 5.)

(xiii) to institute professorships, associate professorships, assistant professorships, readerships, lecturerships, and any other teaching, academic or research posts required by the University;

(xiv) to appoint persons as professors, associate professors, assistant professors, readers, lecturers or otherwise as teachers and researchers of the University;

(xv) to institute and award fellowships, scholarships, prizes and medals;

(xvi) to provide for printing, reproduction and publication of research and other works and to organize exhibitions;

(xvii) to sponsor and undertake research in all aspects of law, justice and social development;

(xviii) to co-operate with any other organization in the matter of education, training and research in law, justice, social development and allied subjects for such purposes as may be agreed upon on such terms and conditions as the University may from time to time determine;

(xix) to co-operate with institutions of higher learning in any part of the world having objects wholly or partially similar to those of the University, by exhange of teachers and scholars and generally in such manner as may be conducive to the common objects;

(xx) to regulate the expenditure and to manage the accounts of the University;

(xxi) to establish and maintain, within the premises of the University or elsewhere, such class rooms and study halls as the University may consider necessary and adequate and to establish and maintain such libraries and reading rooms as may appear convenient or necessary for the University;

(xxii) to receive grants, subventions, subscriptions, donations and gifts for the purpose of the University and consistent with the objects for which the University is established;

(xxiii) to purchase, take on lease or accept as gifts or otherwise, any land or building or works, which may be necessary or convenient for the purpose of the University, on such terms and conditions as it may think fit and proper, and to construct, or to alter and maintain, any such building or works;

(xxiv) to sell, exchange, lease or otherwise dispose of all or any portion of the properties of the University, movable or immovable, on such terms as it may think fit and proper without prejudice to the interest and activities of the University;

(xxv) to draw and accept, to make and endorse, to discount and negotiate, Government of India and other promissory notes, bills of exchange, cheques or other negotiable instruments;

(xxvi) to execute conveyances, transfers, reconveyances, mortgages, leases, licences and agreements in respect of property, movable or immovable, including Government securities belonging to the University or to be acquired for the purpose of the University;

(xxvii) to appoint, in order to execute an instrument or transact any business of the University, any person as it may deem fit;

(xxviii) to give up, and to cease from carrying on, any classes or departments of the University;

The West Bengal National University of Juridical Sciences Act, 1999.

(Sections 6, 7.)

(xxix) to enter into any agreement with the Central Government or the State Government or the Government of any other State or the University Grants Commission or any other authorities for receiving grants;

(xxx) to accept grants of money, securities or property of any kind on such terms as it may deem expedient;

(xxxi) to raise and borrow money on bonds, mortgages, promissory notes or other obligations or securities founded or based upon all or any of the properties and assets of the University or without any securities and upon such terms and conditions as it may think fit and to pay, out of the funds of the University, all expenses incidental to the raising of money, and to repay and redeem any money borrowed;

(xxxii) to invest the funds of the University or the money entrusted to the University in or upon such securities and in such manner as it may deem fit and from time to time transpose any investment;

(xxxiii) to make, from time to time, such regulations as may be considered necessary for regulating the affairs and the management of the University and to alter, modify or rescind such regulations;

(xxxiv) to constitute for the benefit of the academic, technical, administrative and other staff, in such manner and subject to such conditions as may be prescribed by regulations, pensions, insurance, provident fund (which shall be governed by the provisions of the Provident Funds Act, 1925, as if such fund were a Government Provident Fund) and gratuity as it may deem fit, to make such grants as it may think fit for the benefit of any employees of the University, and to aid the establishment and support of associations, institutions, funds, trusts and conveyance calculated to benefit the staff and the students of the University; 19 of 1925.

(xxxv) to delegate all or any of its powers to the Vice-Chancellor or any committee, or any sub-committee, constituted by any authority of the University or to any one or more members of the General Council of the University or to any officers of the University;

(xxxvi) to do all such other acts and things as the University may consider necessary, conducive or incidental to the attainment or enlargement of the objects of the University.

Teaching of the University

6. (1) All recognized teachings in connection with the degree, diplomas and certificates of the University shall be conducted, under the control of the General Council, by the teachers of the University in accordance with the syllabus prescribed by regulations.

(2) The courses and curricula of, and the authorities responsible for organizing, such teaching shall be such as may be prescribed by regulations.

Chancellor of the University.

7. (1) The Chief Justice of India shall be the Chancellor of the University.

The West Bengal National University of Juridical Sciences Act, 1999.

(Sections 8-13.)

(2) The Chancellor shall have the right to cause an inspection, to be made by such person or persons as he may direct, of the University, its buildings, libraries and equipments, and of any institution maintained by the University, and also of the examinations, teaching and other work conducted or done by the University, and to cause an inquiry to be made in like manner in respect of any matter connected with the administration and finances of the University.

(3) The Chancellor shall, in every case, give notice to the University of his intention to cause an inspection or inquiry to be made, and the University shall be entitled to appoint a representative who shall have the right to be present and be heard at such inspection or inquiry.

(4) The Chancellor may address the Vice-Chancellor with reference to the result of such inspection or inquiry, and the Vice-Chancellor shall communicate to the General Council the views of the Chancellor along with such advice as the Chancellor may offer on the action to be taken thereon.

(5) The General Council shall communicate through the Vice-Chancellor to the Chancellor such action, if any, as it proposes to take, or as has been taken, on the result of such inspection or inquiry.

Authorities of the University

8. The following shall be the authorities of the University:—

(1) the General Council;

(2) the Executive Council;

(3) the Academic Council;

(4) the Finance Committee; and

(5) such other authorities as may be declared by the University to be the authorities of the University.

The General Council

9. The General Council shall be the supreme authority of the University.

The Executive Council.

10. (1) The Executive Council shall be the Chief Executive body of the University.

(2) The administration, management and control of the University and the income thereof shall vest in the Executive Council which shall control and administer the property and funds of the University.

The Academic Council

11. The Academic Council shall be the academic body of the University, and shall, subject to the provisions of this Act and the regulations, have the power of control and general regulation of, and shall be responsible for, the maintenance of standards of instruction, education and examination of the University, and shall exercise such other powers, and shall perform such other duties, as may be conferred or imposed upon it by this Act or the regulations. It shall also have the right to advise the Executive Council on the academic matters.

Officers of the University.

12. The following shall be the officers of the University:—

(a) the Vice-Chancellor;

(b) the Heads of the Departments;

(c) the Registrar; and

(d) such other officers as may be prescribed by regulations.

Regulations

13. (1) Subject to the provisions of this Act, the Executive Council shall have, in addition to all other powers vested in it, the power to make regulations to provide for the administration and management of the affairs of the University:

Provided that the Executive Council shall not make any regulation affecting the status, powers or constitution of any authority of the University until such authority

The West Bengal National University of Juridical Sciences Act, 1999.

(Section 14.)

has been given an opportunity of expressing an opinion in writing on the proposed changes, and any opinion so expressed shall be considered by the Executive Council:

Provided further that except with the prior concurrence of the Academic Council, the Executive Council shall not make, amend or repeal any regulation affecting all or any of the following matters:—

(a) the constitution, powers and duties of the Academic Council;

(b) the authorities responsible for organizing teaching in connection with the University courses and related academic programmes;

(c) the withdrawal of degrees, diplomas, certificates and other academic distinctions;

(d) the establishment and abolition of Faculties, Departments, halls and institutions;

(e) the institution of fellowships, scholarships, studentships, exhibitions, medals and prizes;

(f) conditions and modes of appointment of examiners, or conduct or standard of examinations, or any other course of study;

(g) mode of enrolment or admission of students;

(h) examinations to be recognized as equivalent to school examinations.

(2) The Academic Council shall have the power to propose regulations on all or any of the matters specified in clauses (a) to (h) and matters incidental or related thereto.

(3) Where the Executive Council has rejected any regulation proposed by the Academic Council, the Academic Council may appeal to the Chancellor, and the Chancellor may, by order, direct that the proposed regulation may be laid before the next meeting of the General Council for its approval and that pending such approval of the General Council, such regulation shall have effect from such date as may be specified in the order:

Provided that if the regulation is not approved by the General Council at such meeting, it shall cease to have effect.

(4) All regulations made by the Executive Council shall be submitted, as soon as may be, for approval, to the Chancellor and to the General Council at its next meeting, and the General Council shall have, by a resolution passed by a majority of not less than two-thirds of the members present, the power to cancel any regulations made by the Executive Council and such regulations shall, from the date of such resolution, cease to have effect.

Appointment of a University Review Commission

14. (1) The Chancellor shall, at least once in every five years, constitute a Commission to review the working of the University and to make recommendations.

(2) The Commission shall consist of not less than three eminent educationists, one of whom shall be the Chairman of such Commission appointed by the Chancellor in consultation with the State Government.

(3) The terms and conditions of appointment of the members shall be such as the Chancellor may determine.

(4) The Commission shall, after holding such enquiry as it deems fit, make its recommendation to the Chancellor.

(5) The Chancellor may take such action on the recommendations as he deems fit.

The West Bengal National University of Juridical Sciences Act, 1999.

(Sections 15-21.)

Action not invalidated merely on the ground of defect in constitution, vacancy, etc

15. (1) Notwithstanding that the General Council, the Executive Council, the Academic Council or any other authority or body of the University is not duly constituted or there is a defect in its constitution or reconstitution at any time or there is a vacancy in the membership of any such authority or body, no act or proceedings of such authority or body shall be deemed to be invalid on any such ground or grounds.

(2) No resolution of any authority or body of the University shall be deemed to be invalid on account of any irregularity in the service of notice upon any member, provided that the proceedings of such authority or body were not prejudicially affected by such irregularity.

Removal of difficulties at the commencement

16. If any difficulty arises with respect to the establishment of the University or in connection with the first meeting of any authority of the University or otherwise in first giving effect to the provisions of this Act or the regulations, the Chancellor or the Vice-Chancellor, if the Chancellor so decides, may, at any time, before all the authorities of the University have been constituted, by order make any appointment or do anything consistent, so far as may be, with the provisions of this Act and the regulations, which appear to him to be necessary or expedient for the purpose of removing the difficulty, and every such order shall have effect as if such appointment or action had been made or taken in the manner provided in this Act or the regulations, as the case may be:

Provided that before making any such order, the Chancellor or the Vice-Chancellor, as the case may be, shall ascertain and consider the opinion of the Vice-Chancellor or the Chancellor, as the case may be, and of such appropriate authority of the University as may have been constituted:

Provided further that no order shall be made under this section after the expiration of a period of two years from the date on which this Act comes into force.

Transitory provisions

17. Notwithstanding anything in this Act or the regulations, the Vice-Chancellor may, with the previous approval of the Chancellor and subject to the availability of funds, discharge all or any of the functions of the University for the purpose of carrying out the provisions of the Act and the regulations, and, for that purpose may exercise any power, or perform any duty, which by this Act and the regulations are to be exercised or performed by any authority of the University, until such authority comes into existence as provided by this Act or the regulations.

Authorities and officers of the University

18. The authorities of the University and their composition, powers, functions and other matters relating to them, the officers of the University and their appointment, powers, functions and other matters relating to them, and all other matters relating to the finances, powers, teaching, administration, and management of affairs of the University shall, subject to the provisions of this Act, be as specified in the Schedule or as may be provided by regulations.

Indemnity

19. No suit, prosecution or other legal proceedings shall lie against and no damages shall be claimed from, the University, the Vice-Chancellor, the authorities or officers of the University, or any other person in respect of anything which is in good faith done or purported to have been done in pursuance of this Act or the regulations.

Power to amend Schedule

20. (1) The General Council may, with the prior approval of the Chancellor and the State Government, by notification published in the *Official Gazette*, amend, either prospectively or retrospectively, the Schedule.

(2) A copy of every notification made under sub-section (1) shall be laid before the State Legislature, as soon as may be, after it is made.

Act to have overriding effect

21. The provisions of this Act and the regulations shall have effect notwithstanding anything inconsistent therewith contained in any other law for the time being in force or in any instrument having effect by virtue of any law other than this Act.

The West Bengal National University of Juridical Sciences Act, 1999.

(Schedule.)

SCHEDULE.

(*See* section 18.)

1. **Definitions.**—In this Schedule, unless the context otherwise requires,—

(1) "clause" means a clause of this Schedule;

(2) "teacher" includes a professor, associate professor, assistant professor, reader, lecturer or any other person imparting instructions in the University.

2. **Membership of General Council.**—There shall be a General Council of the University which shall consist of the following members:—

(a) the Chancellor;

(b) the Vice-Chancellor;

(c) the Chief Justice, High Court at Calcutta;

(d) the Speaker, West Bengal Legislative Assembly;

(e) the Minister for Higher Education, Government of West Bengal;

(f) the Minister for Law, Government of West Bengal;

(g) the Minister for Finance, Government of West Bengal;

(h) the Advocate-General of West Bengal;

(i) an eminent scholar nominated by the Government of West Bengal;

(j) the Chairman, Bar Council of India;

(k) the Chairperson of the University Grants Commission or his nominee from among the members of the University Grants Commission;

(l) the Chairman, Bar Council of West Bengal;

(m) two Judges of the Supreme Court or a High Court, nominated by the Chancellor;

(n) two distinguished lawyers, nominated by the Chief Justice of the High Court at Calcutta;

(o) two distinguished educationists, nominated by the Vice-Chancellor in consultation with the Chancellor;

(p) the Director of Indian Institute of Management, Calcutta;

(q) the Chairman of the West Bengal Human Rights Commission;

(r) such other members of the Executive Council as are not otherwise members of the General Council:

Provided that an employee of the University shall not be eligible for nomination under sub-clauses (n) and (p).

3. **Chairman and Treasurer.**—(1) The Chancellor shall be the Chairman of the General Council.

(2) A nominee of the General Council from among its members, other than employees of the University, shall be the Treasurer of the University.

4. **Term of office of members of the General Council.**—(1) The term of office of the members of the General Council shall, subject to the provisions of sub-clauses (2) and (3), be five years:

Provided that the term of the first General Council shall be six years.

(2) Where a member of the General Council becomes such member by reason of the office or appointment he holds or is a nominated member, his membership shall terminate when he ceases to hold such office or appointment or, as the case may be, his nomination is withdrawn or cancelled.

The West Bengal National University of Juridical Sciences Act, 1999.

(Schedule.)

(3) A member of the General Council shall cease to be a member if he resigns, or becomes of unsound mind, or becomes insolvent, or is convicted of a criminal offence involving moral turpitude, or if a member, other than the Vice-Chancellor, accepts a full time appointment in the University.

(4) A member of the General Council may resign his office by a letter addressed to the Chancellor, and such resignation shall take effect as soon as it is accepted by the Chancellor.

(5) Any vacancy in the General Council shall be filled either by appointment or nomination, as the case may be, of a person by the respective authority entitled to make the same and the person so appointed or nominated shall hold office for so long as the member in whose place he is appointed or nominated could have held office if the vacancy had not occurred.

5. **Powers of the General Council.**—The General Council shall have the following powers:—

(a) to review from time to time the broad policies and programme of the University and suggest measures for the improvement and development of the University;

(b) to consider and pass the resolution on the annual report, financial estimates and audit reports on the accounts of the University;

(c) to perform such other functions as it may deem necessary for the efficient functioning and administration of the University.

6. **Meeting of the General Council.**—(1) The General Council shall meet at least once in a year. An annual meeting of the General Council shall be held on a date to be fixed by the Executive Council, unless some other date has been fixed by the General Council in respect of any year.

(2) The Chancellor shall preside over the meetings of the General Council. In the absence of the Chancellor, the Chancellor shall nominate a member of the Executive Council to preside and, in the absence of both of them, the Vice-Chancellor shall preside.

(3) A report of the working of the University during the previous year, together with a statement of receipts and expenditure, the balance sheet as audited, and the financial estimates shall be presented by the Vice-Chancellor to the General Council at its annual meeting.

(4) The meetings of the General Council shall be called by the Chancellor or, in his absence, by the Vice-Chancellor, either on his own or at the request of not less than ten members of the General Council.

(5) For every meeting of the General Council, 15 days' notice shall be given.

(6) One-third of the members of the General Council shall form the quorum for the meeting.

(7) Each member shall have one vote and if there be equality of votes on any question to be determined by the General Council, the Chancellor or the person presiding over the meeting shall, in addition, have a casting vote.

(8) In the case of difference of opinion among the members, the opinion of the majority shall prevail.

(9) If urgent action by the General Council becomes necessary, the Chancellor may permit the business to be transacted by circulation of papers to the members of the General Council. The action proposed to be taken shall not be taken unless agreed to by a majority of the members of the General Council. The action so taken shall be forthwith intimated to all the members of the General Council and the papers shall be placed before the next meeting of the General Council for confirmation.

The West Bengal National University of Juridical Sciences Act, 1999.

(Schedule.)

7. **Membership of the Executive Council.**—(1) The Executive Council shall consist of the following persons:—

(a) the Vice-Chancellor;

(b) a Judge from among the members of the General Council nominated by the Chancellor;

(c) a distinguished lawyer-member of the General Council nominated by the Chancellor;

(d) a distinguished educationist-member of the General Council nominated by the Chancellor;

(e) the Law Secretary to the Government of West Bengal;

(f) the Higher Education Secretary to the Government of West Bengal;

(g) the Principal Finance Secretary to the Government of West Bengal;

(h) a nominee of the Government of West Bengal from among the members of the General Council;

(i) two Professors or Associate Professors of the University by rotation.

(2) The Vice-Chancellor shall be the Chairman of the Executive Council.

8. **Term of office of Executive Council.**—(1) Where a person has become a member of the Executive Council by reason of the office or appointment he holds, his membership shall terminate when he ceases to hold that office or appointment.

(2) A member of the Executive Council shall cease to be a member if he resigns or becomes of unsound mind or becomes insolvent or is convicted of a criminal offence involving moral turpitude or if a member, other than the Vice-Chancellor or a member of the Faculty, accepts a full time appointment in the University.

(3) Unless the membership of a member of the Executive Council is previously terminated as provided in the preceding sub-clauses, such member shall relinquish his membership on the expiry of five years from the date on which he becomes member of the Executive Council but shall be eligible for renomination or reappointment, as the case may be:

Provided that the term of the first Executive Council shall be six years.

(4) A member of the Executive Council, other than an *ex officio* member, may resign his office by a letter addressed to the Chairman of the Executive Council and such resignation shall take effect as soon as it is accepted by the Chairman of the Executive Council.

(5) Any vacancy in the Executive Council shall be filled, either by appointment or nomination, as the case may be, by the respective authority entitled to make the same, and, on the expiry of the period of the vacancy, such appointment or nomination shall cease to be effective.

9. **Powers and functions of the Executive Council.**—Without prejudice to clause 5, the Executive Council shall have the following powers and functions:—

(1) to appoint, from time to time, the Vice-Chancellor, the Registrar, the Librarian, Professors, Associate Professors, Assistant Professors and other members of the teaching staff, as may be necessary, on the recommendations of the Selection Committee constituted by regulations for the purpose:

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Provided that no action shall be taken by the Executive Council, except in the cases covered by the second proviso, in regard to the number, qualifications and emoluments of teachers, otherwise than after consideration of the recommendations of the Academic Council:

Provided further that it shall not be necessary to constitute any selection committee for making appointments—

(a) to any supernumerary post, or

(b) to the post of Professor of a person of high academic distinction, eminence and professional attainment invited by the Executive Council to accept the post;

(2) to create administrative, ministerial and other necessary posts, to determine the number and emoluments of such posts, to specify minimum qualifications for appointment to such posts, and to appoint persons to such posts on such terms and conditions of service as may be prescribed by regulations in this behalf, or to delegate the power of appointments to such authority or authorities or officer or officers as the Executive Council may, from time to time, by resolution, either generally or specifically, direct,

(3) to grant in accordance with the regulations leave of absence, other than casual leave, to any officer of the University and to make necessary arrangements for the discharge of the functions of such officer during his absence,

(4) to manage and regulate the finances, accounts, investments, property, business and all other administrative affairs of the University and, for that purpose, to appoint such agents as it may think fit,

(5) to invest any money belonging to the University, including any unapplied income, in such stock, funds, shares or securities, as it may, from time to time, think fit, or in the purchase of immovable property in India, with the like power to vary such investments from time to time,

(6) to transfer or accept transfers of any movable or immovable property on behalf of the University,

(7) to enter into, vary, carry out, or cancel contracts on behalf of the University and, for that purpose, to appoint such officers as it may think fit,

(8) to provide buildings, premises, furniture and apparatus and other means needed for carrying on the work of the University,

(9) to entertain, adjudicate upon, and if it thinks fit, to redress any grievances of the officers of the University, the teachers, the students and the University employees, who may, for any reason, feel aggrieved, otherwise than by an act of a court;

(10) to appoint examiners and moderators, and, if necessary, to remove them, and to fix their fees, emoluments and travelling and other allowances, after consulting the Academic Council;

(11) to select a common seal for the University and to provide for the custody of the seal; and

(12) to exercise such other powers and to perform such other duties as may be conferred or imposed on it by or under this Act.

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10. **Meeting of the Executive Council.**—(1) The Executive Council shall meet at least once in six months and not less than fifteen days' notice shall be given of such meeting.

(2) Six members of the Executive Council shall constitute a quorum for any meeting thereof.

(3) In the case of difference of opinion among the members, the opinion of the majority shall prevail.

(4) Each member of the Executive Council shall have one vote and, if there is equality of votes on any question to be determined by the Executive Council, the Chairman of the Executive Council or, as the case may be, the member presiding over the meeting shall, in addition, have a casting vote.

(5) Every meeting of the Executive Council shall be presided over by the Vice-Chancellor or, in his absence, by a member chosen by the members present.

(6) If any urgent action by the Executive Council becomes necessary, the Vice-Chancellor may permit the business to be transacted by circulation of papers to the members of the Executive Council. The action proposed to be taken shall not be taken unless agreed to by a majority of members of the Executive Council. The action so taken shall be forthwith intimated to all the members of the Executive Council. The papers shall be placed before the next meeting of the Executive Council for confirmation.

11. **Constitution of the Standing Committees and appointment of ad hoc committees by the Executive Council.**—(1) Subject to the provisions of this Act and the regulations as may be made in this behalf, the Executive Council may, by resolution, constitute such Standing Committees or appoint ad hoc committees for such purposes and with such powers as the Executive Council may think fit for exercising any power or discharging any function of the University for enquiring into, and reporting or advising upon, any matter relating to the University.

(2) The Executive Council may co-opt such persons to a Standing Committee or an ad hoc committee as it considers suitable and may permit them to attend the meetings of the Executive Council.

12. **Delegation of powers by the Executive Council.**—The Executive Council may, by resolution, delegate to the Vice-Chancellor or to a committee, such of its powers as it may deem fit, subject to the condition that the action taken by the Vice-Chancellor or such committee in the exercise of the powers so delegated shall be reported at the next meeting of the Executive Council.

13. **Membership of the Academic Council.**—(1) The Academic Council shall consist of the following persons:—

(a) the Vice-Chancellor, who shall be the Chairman;

(b) a nominee of the Chairman of the Bar Council of India from among the members of its Legal Education Committee;

(c) a nominee of the Chairman of the University Grants Commission from among the members of its Law Panel;

(d) two distinguished law teachers nominated by the Vice-Chancellor;

(e) a nominee of the Government of West Bengal;

(f) all Professors of the University; and

(g) a representative each of the Associate Professors and the Assistant Professors of the University:

Provided that an employee of the University shall not be eligible for nomination under item (d).

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(2) The term of the members, other than *ex officio* members, shall be five years:

Provided that the term of the first Academic Council shall be six years.

14. Powers and duties of the Academic Council.—Subject to the provisions of this Act and the regulations, the Academic Council shall, in addition to all other powers vested in it, have the following powers:—

(1) to report on any matter referred or delegated to it by the General Council or the Executive Council;

(2) to make recommendations to the Executive Council with regard to the creation, abolition or classification of teaching posts in the University and the emoluments and the duties attached thereto;

(3) to formulate and modify or revise schemes for the organization of the Faculties, and to assign to such Faculties their respective subjects and also to report to the Executive Council as to the expediency of the abolition or sub-division of any Faculty or the combination of one Faculty with another;

(4) to make arrangements by regulations for the instruction and examination of persons other than those enrolled in the University;

(5) to promote research within the University and to require, from time to time, reports on such research;

(6) to consider proposals submitted by the Faculties;

(7) to appoint committees for admission to the University;

(8) to recognize diplomas and degrees of other Universities and institutions and to determine their equivalence in relation to the diplomas and degrees of the University;

(9) to fix, subject to any conditions accepted by the General Council, the time, mode and conditions of competition for fellowships, scholarships and other prizes, and to award the same;

(10) to make recommendations to the Executive Council in regard to the appointment of examiners and, if necessary, their removal and the fixation of their fees, emoluments and travelling and other expenses;

(11) to make arrangements for the conduct of examinations and to fix dates for holding them;

(12) to declare the result of the various examinations, or to appoint committees or officers to do so, and to make recommendations regarding the conferment or grant of degrees, honours, diplomas, licences, titles and marks of honour;

(13) to award stipends, scholarships, medals and prizes and to make other awards in accordance with the regulations and on such conditions as may be attached to the awards;

(14) to publish lists of prescribed or recommended text-books and to publish syllabus of the prescribed courses of study;

(15) to prepare such forms and registers as are, from time to time, prescribed by regulations; and

(16) to perform, in relation to academic matters, all such duties and to do all such acts as may be necessary for the proper carrying out of the provisions of this Act and the regulations.

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15. **Procedure of the Meetings of the Academic Council.**—(1) The Academic Council shall meet as often as may be necessary, but at least once during an academic year.

(2) One half of the total number of members of the Academic Council shall form quorum for a meeting of the Academic Council.

(3) In the case of difference of opinion among the members, the opinion of the majority shall prevail.

(4) Each member of the Academic Council, including the Chairman of the Academic Council, shall have one vote and if there shall be an equality of votes on any question to be determined by the Academic Council, the Chairman of the Academic Council or as the case may be, the member presiding over the meeting, shall, in addition, have a casting vote.

(5) Every meeting of the Academic Council shall be presided over by the Chairman of the Academic Council and, in his absence, by a member chosen by the members at the meeting to preside over the meeting.

(6) If any urgent action by the Academic Council becomes necessary, the Chairman of the Academic Council may permit the business to be transacted by circulation of papers to the members of the Academic Council. The action proposed to be taken shall not be taken unless agreed to by a majority of members of the Academic Council. The action so taken shall be forthwith intimated to all the members of the Academic Council. The papers shall be placed before the next meeting of the Academic Council for confirmation.

16. **Finance Committee.**—(1) There shall be a Finance Committee constituted by the Executive Council consisting of the following members:—

(a) the Treasurer of the University;

(b) the Vice-Chancellor;

(c) three members nominated by the Executive Council from amongst its members, out of whom at least one shall be from the Government of West Bengal.

(2) The members of the Finance Committee, other than the Vice-Chancellor, shall hold office for a term of five years.

(3) The functions and duties of the Finance Committee shall be as follows:—

(a) to examine and scrutinize the annual budget of the University and to make recommendations on financial matters to the Executive Council;

(b) to consider all proposals for new expenditure and to make recommendations to the Executive Council;

(c) to consider the periodical statements of accounts and to review the finances of the University from time to time, to consider reappropriation statements and audit reports, and to make recommendations to the Executive Council;

(d) to give its views and to make recommendations to the Executive Council on any financial question affecting the University, either on its own initiative or on reference from the Executive Council or the Vice-Chancellor.

(4) The Finance Committee shall meet at least once every year. Three members of the Finance Committee shall form the quorum for a meeting of the Finance Committee.

(5) The Treasurer of the University shall preside over the meetings of the Finance Committee, and, in his absence, the Vice-Chancellor shall preside. In the case of difference of opinion among the members, the opinion of the majority of the members present shall prevail.

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17. **Selection Committee.**—(1) The Executive Council shall constitute Selection Committees for making recommendations to the Executive Council for appointment to posts of Professors, Associate Professors and other Teachers of the University.

(2) The Selection Committee shall consist of the following members:—

(a) the Vice-Chancellor, who shall be the Chairman of the Selection Committee;

(b) the Head of the Department concerned, if any, provided he holds a post not lower than the level of the post for which the selection is to be made;

(c) three experts for selecting Professors, Associate Professors and Assistant Professors, nominated by the Vice-Chancellor from amongst a panel of names recommended by the Academic Council and approved by the Executive Council.

(3) If an endowment from a donor is accepted by the University for instituting a Chair, the donor may be co-opted as a member of the Selection Committee for the purpose of filling up of that particular position.

(4) The meeting of the Selection Committee shall be convened by the Vice-Chancellor whenever necessary. The Vice-Chancellor shall preside over the meetings of the Selection Committee. Three members of the Selection Committee, of whom one shall be an expert, shall form the quorum for a meeting of the Committee.

18. **Vice-Chancellor.**—(1) The Vice-Chancellor of the University shall be appointed by the Executive Council in consultation with the Chancellor in accordance with the regulations made in that behalf:

Provided that the first Vice-Chancellor shall be appointed by the Government of West Bengal in consultation with the Chancellor.

(2) Subject to the specific and general directions of the Executive Council, the Vice-Chancellor shall exercise all the powers of the Executive Council for management and administration of the University.

(3) The Vice-Chancellor, who shall be a Professor of Law, shall hold office for a term of five years, which shall be renewable for one more term only by a resolution to that effect by the Executive Council. Upon the expiry of his term, he shall continue in office until his successor is appointed and enters upon his office.

(4) The Vice-Chancellor shall—

(a) ensure that the provisions of this Act and the regulations are duly observed, and he shall have all such powers as are necessary for that purpose;

(b) convene the meetings of the General Council, the Executive Council, and the Academic Council and shall perform such other acts as may be necessary to give effect to the provisions of this Act;

(c) represent the University in suits or proceedings by or against the University, sign powers of attorney and verify the pleadings or depute representatives for the purpose;

(d) have all such powers as are necessary for proper maintenance of discipline in the University.

(5) If, in the opinion of the Vice-Chancellor, any emergency has arisen, and such emergency requires that immediate action should be taken, he shall take such action as he deems necessary and shall report the same for confirmation to the next meeting of the authority, which, in the ordinary course, would have dealt with the matter.

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19. **Head of Departments/Schools.**—(1) There shall be a Head of the Department for each of the Departments in the University.

(2) The powers, functions, appointments and the conditions of service of the Heads of Departments shall be such as may be prescribed by the regulations.

20. **Registrar.**—(1) The Registrar shall be appointed by the Executive Council and shall be a whole time officer of the University. The terms and conditions of service of the Registrar shall be such as may be prescribed by regulations.

(2) The Registrar shall be the *ex officio* Secretary of the Executive Council, the Finance Committee and the Faculties, but shall not be deemed to be a member of any of these authorities.

(3) The Registrar shall—

(a) comply with all directions and orders of the Executive Council and the Vice-Chancellor;

(b) be the custodian of the records, common seal and such other property of the University as the Executive Council may commit to his charge;

(c) issue all notices convening meetings of the Executive Council, the Academic Council, the Finance Committee, the Faculties, the Board of Studies, and of any committee appointed by any authority of the University;

(d) keep the minutes of all meetings of the Executive Council, the Academic Council, the Finance Committee, the Faculties, and any committee appointed by any authority of the University,

(e) conduct the official correspondence of the Executive Council and the Academic Council;

(f) supply the Chancellor the copies of the agenda of the meetings of the authorities of the University as soon as they are issued, and the minutes of the meetings of the authorities ordinarily within a month of the holding of the meeting;

(g) call a meeting of the Executive Council forthwith in an emergency, when neither the Vice-Chancellor nor the officer duly authorized is able to act and to take its directions for carrying on the work of the University;

(h) be directly responsible to the Vice-Chancellor for the proper discharge of his duties and functions; and

(i) perform such other duties as may be assigned to him, from time to time, by the Executive Council or the Vice-Chancellor

(4) In the event of the post of the Registrar remaining vacant for any reason, it shall be open to the Vice-Chancellor to authorize any officer in the service of the University to exercise such powers, and perform such functions and duties of the Registrar, as the Vice-Chancellor deems fit.

21. **Other officers and employees.**—(1) Subject to the regulations made in this bahalf, every other officer or employee of the University shall be appointed under a written contract setting out the conditions of service as prescribed by regulations, which shall be lodged with the University and a copy thereof furnished to the officer or employee concerned.

(2) Any dispute arising out of the contract between the University and any of its officers or employees shall, at the request of the officer or the employee concerned, or at the instance of the University, be referred to a Tribunal for arbitration consisting of three members appointed by the Executive Council in such manner as may be prescribed by regulations.

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22. **Provident fund, gratuity, pension and other benefit scheme.**—All permanent employees of the University shall be entitled to the benefit of the provident fund and gratuity in accordance with such regulations as may be made in that behalf by the Executive Council.

23. **Funds of the University.**—(1) There shall be a Fund for the University to be called University Fund, the Fund shall include—

(a) any contribution or grant made by the State Government;

(b) any contribution or grant made by the University Grants Commission or the Central Government;

(c) any contribution made by the Bar Council of India;

(d) any contribution made by the State Bar Councils;

(e) any bequests, donations, endowments or other grants made by private individuals and trusts, public or private;

(f) income received by the University from fees and charges; and

(g) amounts received from any other source.

(2) The amount in the said Fund shall be kept in a Scheduled Bank as defined in the Reserve Bank of India Act, 1934, or in a corresponding new bank constituted under the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, and the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1980, or may be invested in such securities authorized by the Indian Trusts Act, 1882, as may be decided by the Executive Council. 2 of 1934 5 of 1970 40 of 1980 2 of 1882

(3) The said Fund may be employed for such purpose of the University, and in such manner, as may be prescribed by regulations.

24. **Annual Accounts and Audit.**—(1) The Annual Accounts of the University shall be prepared under the directions of the Executive Council.

(2) The accounts of the University shall, at least once in a year, be audited by the auditors appointed by the Executive Council:

Provided that the State Government shall have the power to direct, whenever considered necessary, an audit of the accounts of the University, including the institutions managed by it, by such auditors as the State Government may specify.

(3) The accounts when audited shall be published by the Executive Council, and a copy of the accounts together with the audit report shall be placed before the Executive Council and shall also be submitted to the State Government.

(4) The Annual Accounts shall be considered by the General Council at its annual meeting. The General Council may pass resolutions with reference thereto and communicate the same to the Executive Council. The Executive Council shall consider the suggestions made by the General Council and take such action thereon as it thinks fit. The Executive Council shall inform the General Council at its next meeting all actions taken by it or the reasons for not taking action.

25. **Financial Estimates.**—(1) The Executive Council shall prepare, before such date as may be prescribed by regulations, the financial estimates for the ensuing year and place the same before the General Council.

(2) The Executive Council may, in the case where an expenditure in excess of the amount provided in the budget is to be incurred or in the case of urgency, for reasons to be recorded in writing, incur expenditure subject to such conditions and restrictions as may be specified in the regulations. Where no provision has been made in the budget in respect of such excess expenditure, a report shall be made to the General Council at its next meeting.

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26. **Annual Report.**—(1) The Executive Council shall prepare the Annual Report containing such particulars as the General Council may specify, covering each financial year, and submit it to the General Council on or before such date as may be prescribed by regulations. The General Council may pass resolutions thereon and the Executive Council shall take action in accordance therewith. The action taken shall be intimated to the General Council.

(2) Copies of the Annual Report along with the resolution of the General Council thereon shall be submitted to the State Government. The State Government shall lay the same before the State Legislature at its next earliest session.

27. **Execution of contracts.**—All contracts relating to the management and administration of the University shall be expressed to be made by the Executive Council and shall be executed by the Vice-Chancellor when the value of the contract is above twenty lakhs of rupees and by the Registrar when its value does not exceed twenty lakhs of rupees.

28. **Eligibility for admission of students.**—No student shall be eligible for admission to a course of study for a degree or diploma, unless he possesses such qualifications as may be prescribed by regulations.

29. **Honorary degree.**—If not less than two-thirds of the members of the Academic Council recommend that a honorary degree of academic distinction be conferred on any person on the ground that he is, in their opinion, by reason of eminent attainment and position, fit and proper to receive such degree or academic distinction, the General Council may, by a resolution, decide that the same may be conferred on the person recommended.

30. **Residence of students.**—Every student of the University shall reside in a hostel maintained or recognized by the University or under such conditions as may be prescribed by regulations.

31. **Withdrawal of degree or diploma.**—(1) The General Council may, on the recommendation of the Executive Council, withdraw any distinction, degree, diploma or privilege conferred on, or granted to, any person by a resolution passed by the majority of the total membership of the General Council and by a majority of not less than two-thirds of the members of the General Council present and voting at the meeting, if such person has been convicted by a court of law for an offence, which in the opinion of the General Council, involves moral turpitude or if he has been guilty of gross misconduct.

(2) No action under sub-clause (1) shall be taken against any person unless he has been given an opportunity to show cause against the action porposed to be taken.

(3) A copy of the resolution passed by the General Council shall be immediately sent to the person concerned.

(4) Any person aggrieved by the decision taken by the General Council may appeal to the Chancellor within thirty days from the date of receipt of such resolution.

(5) The decision of the Chancellor in such appeal shall be final.

32. **Discipline.**—(1) The final authority responsible for maintenance of discipline among the students of the University shall be the Vice-Chancellor. His directions in that behalf shall be carried out by the Heads of Departments, hostels and institutions.

(2) Notwithstanding anything contained in sub-clause (1), the punishment of debarring a student from an examination or rustication from the University or a hostel or an institution shall, on the report of the Vice-Chancellor, be considered and imposed by the Executive Council:

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Provided that no such punishment shall be imposed without giving the student concerned a reasonable opportunity to show cause against the action proposed to be taken against him.

33. **Sponsored scheme.**—Whenever the University receives funds from any Government, the University Grants Commission or other agencies sponsoring a scheme to be executed by the University, notwithstanding anything in this Act or the regulations,—

(a) the amount received shall be kept by the University separately from the University Fund and utilized only for the purpose of the scheme; and

(b) the staff required to execute the scheme shall be recruited in accordance with the terms and conditions stipulated by the sponsoring organization.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL
BACKWARD CLASSES WELFARE DEPARTMENT
Reservation Cell
NOTIFICATION

No. 2117-BCW.—3rd August 1999.—In exercise of the power conferred by section 12 of the West Bengal Scheduled Castes and Scheduled Tribes (Identification) Act, 1994 (West Ben. Act XXXVIII of 1994), the Governor is pleased hereby to make, with immediate effect, the following amendments in the West Bengal Scheduled Castes and Scheduled Tribes (Identification) Rules, 1995, published under this Department notification No. 532-TW/EC/MR-177/96, dated the 14th October 1996, in Part I of the *Calcutta Gazette, Extraordinary*, dated the 14th October, 1996 (hereinafter referred to as said rules) :—

Amendments

In the said rules,—

(*1*) in rule 2,—

(*a*) after clause (a), *insert* the following clauses :—

'(*a1*) "application", unless otherwise specified, means an application for a Scheduled Caste or Scheduled Tribe certificate ;

(*a2*) "authorised official" means an official authorised by the recommending authority to receive application at his office ;

(*a3*) "certificate", unless otherwise specified, means a Scheduled Caste or Schedule Tribe certificate ;';

(*b*) after clause (*b*), *insert* the follwing clauses :—

'(*b1*) "Form" means the Form appended to these rules ;

(*b2*) "paternal blood relation" includes—

(*i*) father, father's father, or father's sister, or

(*ii*) father's father, father's father's brother, or father's sister, or

(*iii*) son or daughter, or

(*iv*) son's son or son's daughter, or

(*v*) brother or sister, or

(*vi*) cousin from father's side;

(*b3*) "recommending authority" means the recommending authority referred to in rule 7A;';

(2) after rule 7, *insert* the following rules .—

'7A. **Recommending authority and authorised official**—(*1*) In respect of rural areas, the Block Development Officer within whose territorial jurisdiction the applicant ordinarily resides shall be the recommending authority. In urban areas excluding Calcutta, such authority shall be an officer, not below the rank of Deputy Magistrate, as may be authorised in writing by the Sub-divisional Officer concerned In Calcutta, each of the District Welfare Officers, Salt Lake, shall act as the recommending authority.

(2) Every recommending authority shall by order in writing authorise one or more officials of his office for the purpose of receiving completed applications A copy of such order shall be prominently displayed in the office notice board of the recommending authority.

7B. **Forms of application and certificate**—(*1*) An application for certificate shall be made in Form 1.

(2) The certificate shall be issued in Form II

(3) In rural areas, forms of application shall be available with the concerned Block Development Officer, For the residents of urban areas except Calcutta, Forms shall be available with such authority as may be decided and notified by the concerned District Magistrate In Calcutta Forms shall be available at the respective Borough Offices of the Calcutta Municipal Corporation The concerned District Welfare Officer/ District Welfare Officer-cum-Project Officer, as the case may be, shall make sufficient numbers of these Forms available with respective distribution authorities

(4) Any one who requires to make an application shall be supplied with the Form on demand, free of cost No *prima facie* proof of Caste/ Tribe identity shall be required for obtaining the form

Explanation For the purposes of sub rule (1) a typed or photocopy of the Form shall be accepted

7(1) **Receipt of completed applications**—(1) Completed applications shall be received by the Block Development Officers in rural areas the concerned Sub-divisional Officers in urban areas other than Calcutta and District Welfare Officers Salt Lake in Calcutta

(2) Applications duly filled in alongwith documentary evidences, if any, three passport size black and white photographs and certificates from the local authority, such as the *Pradhan* of a *Gram Panchayat* or the Chairman of a Municipality wherever necessary shall be submitted to the authorised official in respective offices who shall immediately enter them in a register to be maintained in Form III Such authorised Official shall then issue an acknowledgement of the application received indicating, *inter alia* serial No against which the application is entered in the register and the date of receipt under official seal and his signature

7(1) **Procedure for disposal of applications**—(1) The recommending authority shall give a hearing to the applications received in batches once a fortnight For this purpose a public notice giving particulars of applications to be heard and date, time and place of hearing shall be issued in advance calling upon the members of the public to file objections if any with supporting evidence on the date of hearing Such notice shall be published in the office of the recommending authority the office of the concerned *Gram Panchayat* in respect of rural areas and the concerned ward/Borough Office in respect of urban areas *and* such other office or offices as the recommending authority may consider necessary

(2) During such hearing, anyone who wants to raise objection to an application and/or a paternal blood relation certificate shall be allowed to do so and shall be given the opportunity of furnishing evidence in support of such objection

(3) If the recommending authority is satisfied on the basis of the evidence produced at the time of hearing that an objection against an application has been substantiated he shall for reasons to be recorded in writing, recommend the application for rejection If he considers that an enquiry into the matter is necessary, he shall refer the same for enquiry and shall finalise his recommendation on receipt of report of such enquiry

Provided that in the case of any objection with *prima facie* evidence against a paternal blood relation certificate submitted by an applicant the recommending authority shall refer the matter alongwith the certificate in orginal to the certificate issuing authority for disposal in accordance with the provisions of these rules

(4) Where there is no objection against an application or the objection is not substantiated it shall be disposed of in the following manner —

(a) When an applicant has produced a certificate of his paternal blood relation in original and document(s) to establish his relationship with such certificate holder he shall be deemed to belong to the same Caste/Tribe as that of such relation whose certificate is produced unless there is reason to believe that the certificate so produced is a product of fraud forgery or misrepresentation in which case the recommending authority shall refer the matter alongwith the certificate in original to the certificate issuing authority for taking action in accordance with the provisions of rules 3 to 7 and the provisions of the Act The cases which have not been challenged and where there is no reasonable doubt about the genuineness of the paternal blood relation certificate shall straightway be recommended to the certificate issuing authority for issue of certificate

(b) In the cases where the applicant fails to produce and/or substantiate any certificate of his paternal blood relation the recommending authority hearing the application shall cause the application to be enquired into

(c) In case of personal satisfaction the recommending authorities may however recommend any case for issuance of certificate

(5) An enquiry into an application wherever necessary shall be made by an Inspector of backward Classes Welfare Department or such other field level State Government Official of equivalent rank as may be authorised by the recommending authority in this behalf Such official shall have the powers to take such oral or written depositions as may be necessary for the purpose of arriving at a finding of the enquiry

(6) Such enquiry shall be held at the concerned *Gram Panchayat* office Municipal Office or Corporation Borough Office as the case may be with prior notice giving particulars of cases to be enquired into and date time and place of enquiry Adequate publicity of such enquiry shall also be given locally

(7) (a) After completion of enquiry the enquiring Officer shall submit a report in Form IV to the recommending authority within two weeks from the date on which the enquiry is entrusted to him For this purpose the recommending authority shall put a rubber-stamp on the body of the application indicating the date of submission of the report as follows—

Report to be submitted by (Date)'

(b) If for unavoidable reasons it is not possible for the enquiring officer to complete the enquiry within the specified date he shall obtain an extension of time from the recommending authority in writing on the body of the application itself

(8) An applicant may not be required to submit documentary evidences of his caste/tribe identity and his permanent residence in support of his application for certificate in the case or cases where from the nature of the case(s) there is reason to believe that such evidences are not likely to be available In such case or cases certificate issued by the *Pradhan* of his *Gram Panchayat* or the Chairman of the concerned Municipality/notified area authority or the concerned Councillor of the Municipal Corporation, as the case may be and also the findings of the enquiry on the basis of evidences of the local people shall be considered to be sufficient No application shall be rejected merely on the ground that documentary evidences either in support of Caste/Tribe identity or of permanent residence of the applicant are not available

(9) The Certificate issued by the *Pradhan* of a *Gram Panchayat* or the Chairman of a Municipality/notified area authority or the Councillor of a Municipal Corporation, referred to in sub-rule (8) shall be deemed to be authentic unless challenged or proved to be otherwise

(10) Any person who himself or any of his paternal blood relations is enrolled as a voter in the electoral roll for the Parliamentary/Assembly Elections, shall be deemed to be a citizen of India and shall as such be eligible for the certificate provided he is otherwise eligible for such certificate For such purpose an applicant may be required to submit a certified copy of an extract of the part of the electeral roll in which his name or the name of his paternal blood relation, as the case may be appears alongwith a relationship certificate wherever necessary No application shall be rejected merely on the ground that the applicant does not posses a formal citizenship certificate

(11) The certificate issuing authority shall on considering the recommendation of the recommending authority and such further report or reports as may be required either reject the application or admit the same and issue the certificate

Provided that in the case of rejection, the certificate issuing authority shall give a hearing to the applicant before passing the final order

Provided further that the certificate issuing authority may in the case of personal satisfaction issue certificate even without the recommendation of the recommending authority

(12) An application for certificate shall ordinarily be disposed of within a period of eight weeks from the date of receipt of the application In the case of delay beyond the said period, the reasons for such delay shall be recorded in each individual case

(13) In any particular case or cases if it is considered expedient to refer the matter to an outside agency for any expert opinion or clarification or police enquiry such reference shall be made by the certificate issuing authority only and by none else In such event the period spent for getting such opinion clarification or report of enquiry shall be deducted from the period for disposal specified in sub-rule (12)

(14) During the continuation of the proceedings for disposal of an application from the stage of hearing to the date of final order on rejection or issuance of a certificate the applicant shall at every stage be informed of the next date of business in the same manner as is done in a quasi judicial proceeding

7F **Issue of certified copy**—In the case of rejection of an application or objection against an application a certified copy of the order of the certificate issuing authority shall be issued on application for such copy and on payment of requisite fees

7I **Appeal against the order of certificate issuing authority**—(1) Every appeal under the Act shall be filed in the form of a memorandum which shall be signed and verified by the appellant in the manner provided in sub-rules (2) and (3) of rule 15 of Order VI of the First Schedule of the Code of Civil Procedure 1908 (5 of 1908) and shall be accompanied by an authenticated copy of the order appealed against

(2) Court fees payable on the memorandum of appeal shall be such as is provided in Schedule I of the West Bengal Court fees Act 1970 (West Ben Act X of 1970) shall be collected in the manner laid down in that Act

(3) A process fees of rupees three and paise fifty for each Party to whom notice is to be served shall be paid by the appellant

(4) The period of limitation for an appeal under section 8 of the Act shall commence on and from the date of the order appealed against and shall be as follows

(a) when the appeal lies to the District Magistrate or the Additional District Magistrate thirty days

(b) when the appeal lies to the Commissioner Presidency Division sixty days

(5) After rule 8 insert the following Forms

FORM I

[See rule 7B(1)]

FORM OF APPLICATION FOR SCHEDULED CASTE/SCHEDULED TRIBE CERTIFICATE

To

The Sub divisional Officer/Additional District Magistrate

Applicant Photograph

Sir

I am to state that I am a person belonging to Scheduled Caste/Scheduled Tribe I hereby apply for a Scheduled Caste/Scheduled Tribe identification certificate

I submit herewith necessary particulars and declaration in prescribed formats (Annexure I and Annexure II) duly signed by me

I request you to issue the certificate in my favour as early as possible

Date Yours faithfully

Full Signature/Left Thumb Impression of the applicant

For Office use

Sl No of the application

Date of receipt

Next date and time of hearing

Place of hearing

Brief particulars of subsequent action towards disposal

Receipt

Received an application for Scheduled Caste/Scheduled Tribe certificate from the following person—

Shri/ Shrimati ..... Full address : village .....

....., House No. and name of road, if any .....

..... Post Office ..... District .....

Serial No. of the application..... date and time of hearing ..... Place of hearing .....

Dated . ...

Seal and Signature of receiving official

ANNEXURE I

1 Regarding the applicant .

(a) Full name of the applicant (in Bengali or in Block letters in English) .....

(b) Present address—

Name of road/lane and house No. if any .....

Corporation/Municipality/Block .....

Ward No./Borough No./Gram Panchayat .....

Post Office ..... Police station .....

Sub-division ....., District ....., State .....

(c) How long have you been residing at this address .....

(d) Permanent address of the applicant—

Name of the road/lane and house No., if any .....

Corporation/Municipality/Block .....

Borough No./Ward No./ Gram Pranchayat .....

Post Office ....., Police Station .....

Sub-division ....., District .....

(e) To which community amongst Scheduled Caste/Scheduled Tribe does the applicant belong .....

(f) Religion .....

(g) Date of birth (as per British calendar) .....

Full address of place of birth .....

Name of State .....

(h) Does any of the applicant's paternal blood relations has Scheduled Caste/ Scheduled Tribe certificate .....

(i) If answer to (h) is "yes". —

(a) the name of the particular Caste/Tribe to which such relation belongs .....

(b) exact relationship between such paternal blood relations and the applicant .....

(c) whether attested copy of the certificate of such paternal blood relations alongwith a certificate of relationship between the applicant and his paternal blood relation submitted. .....

2. Particulars of father .

(a) Name of apllicant's father (in Bengali or in Block letters in English) .....

(b) Name of particular Caste/Tribe to which father belongs .....

(c) Present address of father—

Name of the road/lane and house No., if any .....

Municipal Corporation/Municipality/Block .....

Borough No./Ward No./ Gram Pranchayat .....

Post Office ....., Police Station .....

Sub-division ....., District .....

(d) Duration of father's living at the present address .....

(e) Permanent address of the applicant's father—

Name of the road/lane and house No., if any .....

Municipal Corporation/Municipality/Block .....

(f) Father's religion .....

Borough No./Ward No./ Gram Pranchayat .....

Post Office ..... Police Station .....

Sub-division ..... District .....

3 If the applicant or his family has migrated to West Bengal from any other State/Country, then specify the name of that State/Country, complete address there, and the date and manner of migration. .....

4 Particulars of two referees (preferably from amongst paternal blood relations whose declarations are to be furnished in Annexure II to these forms).—

(a) First referee .

Full name (in Block letters) .....

Profession ..... Caste/Tribe to which belongs .....

Place of birth .....

Full address .....

Relationship with the applicant (if any) .....

(b) Second referee :

Full name (in Bengali or in Block letters in English) .....

Profession ..... Caste/Tribe to which belongs .....

Place of birth .....

Complete address .....

Relationship with the applicant (if any) .....

Declaration by the applicant

I do solemnly declare that I am a citizen of India and that the particulars furnished in this application are true to the best of my knowledge and belief I shall be liable to such penal action as provided for in law if any of these particulars is proved to be false.

.....

Signature/Left Thumb Impression of the applicant.

ANNEXURE II

Declaration by 1st Referee

To

The Sub-divisional Officer/Additional District Magistrate.

.....

Sub : Scheduled Caste/Scheduled Tribe certificate

Sir,

I hereby declare that Shri/Shrimati ....., son/daughter/wife of ....., of (address) ....., is personally known to me.

Shri/Shrimati ..... belongs to ..... (Name of Caste/Tribe) which is recognized as Scheduled Caste/Scheduled Tribe for the State of West Bengal.

The applicant is my ..... (relationship).

I have Scheduled Caste/Scheduled Tribe certificate, an attested copy of which I submit herewith/I do not have any Scheduled Caste/ Scheduled Tribe certificate in my favour.

I accept the full legal responsibility in giving this declaration.

Date .....

Yours faithfully,

Full Signature of the declarant.

Declaration by 2nd Referee

To

The Sub-divisional Officer/Additional District Magistrate.

.....

Sub . Scheduled Caste/Scheduled Tribe certificate

Sir,

I hereby declare that Shri/Shrimati ....., son/daughter/wife of ....., of (address) ....., is personally known to me

Shri/Shrimati ..... belongs to ..... (Name of Caste/Tribe) which is recognized as Scheduled Caste/Scheduled Tribe for the State of West Bengal.

The applicant is my ..... (relationship).

I have Scheduled Caste/Scheduled Tribe certificate, an attested copy of which, I submit herewith/I do not have any Scheduled Caste/ Scheduled Tribe certificate in my favour

I accept the full legal responsibility in giving this declaration

Date : ..... Yours faithfully,

Full Signature of the declarant.

INSTRUCTIONS TO THE APPLICANT

1 In the case of a minor, the declarant shall be the father or if father is not alive, the mother and if neither of the parents are alive the legal guardian of such minor.

2 Three copies of recent passport size black and white photographs are to be submitted with application. One copy of these photographs shall be pasted on the application form and the other two copies separately attached.

3 An attested copy of Scheduled Caste/Scheduled Tribe certificate of paternal blood relation, if any, alongwith a certificate of relationship of the applicant with such paternal blood relation, where necessary, shall be submitted with the application.

4 Certificate of caste/tribe and permanent residence status of the applicant from the *Pradhan* of the concerned *Gram Panchayat*, *Chairman* of the *Municipality/notified area authority* and *Councillor* of the *Municipal Corporation*, as the case may be, are to be submitted with the application

---

Note—Applicants are requested to obtain receipt of the application submitted by them.

FORM II

[*See* rule 7(2)]

Form of Caste Certificate

This is to certify that Shri/Shrimati/ Kumari* ..... son/daughter* of ..... of village/town* ..... in district/division* ..... of the State

belongs to the Caste/Tribe* which is recognised as a Scheduled Caste/Scheduled Tribe* under the Constitution (Scheduled Castes) Order 1950 and the Constitution (Scheduled Tribes) Order 1950 as amended by the Scheduled Castes and Scheduled Tribes Lists (Modification) Order, 1956

2 Shri/Shrimati/Kumari* and his/her* family ordinarily reside(s) in village/town* , of district/division* of the State

Place .

Date

Signature

Designation

(with seal of office)

State

PHOTOGRAPH

*Delete the words which are not applicable

Note : The expression ordinarily resident' used here shall have the same meaning as in section 20 of the Representation of the People Act 1950 (43 of 1950)

FORM III

[See rule 7C(2)]

Form of Register of application for Scheduled Caste/Scheduled Tribe Certificate

Sl No	Date of receipt	Name of the applicant father s/husband s name	Address	Gram Panchayat/ Word/Borough to which belongs	Documents/ Certificates of representatives of local authority submitted with application	Date of disposal	Whether allowed/ rejected	Remarks
1	2	3	4	5	6	7	8	9

FORM IV

[See rule 7D(7)(a)]

Form of Report of Enquiry

(to be addressed to the recommending authority)

To

Sub Enquiry into the application of Shri son/ daughter/wife of of (village) post office police station district for Scheduled Caste/Scheduled Tribe/Other backward class certificate

Sir,

I am to report that I have enquired into the above application During enquiry, I have examined the persons named below and the documents listed hereunder

(1) Persons examined—

Sl. No.	Name	Father's/husband's name	Address

(2) Documents examined—

Sl No	Particulars of document	Points ascertained

(3) There was *no objection to the application/* objections raised by following persons :—

Particulars of persons raising objection

Sl No	Name	Father's/husband's name	Address

Objection(s) was * held valid/* rejected for the following reasons. (For cases where there is objection)

* On completion of enquiry, I find that the applicant belongs to ..... (name of caste/sub-caste/tribe/sub-tribe) and is eligible to have Scheduled Castes/Scheduled Tribes/Other Backward Class Certificate as prayed for,

Or,

* On completion of enquiry, I find that the applicant does not belong to Scheduled Castes/Scheduled Tribes/Other Backward Class * Category and, as such, is not eligible to have caste certificate as prayed for

The enquiry was completed on .....

Place

Date .

Signature and designation of Enquiring Officer

*Strike out whichever is not applicable.

By order of the Governor,
K. JHALA,
Principal Secy. to the Govt. of West Bengal

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Extraordinary

Published by Authority

BHADRA 3] WEDNESDAY, AUGUST 25, 1999 [SAKA 1921

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 2551-F.T. Calcutta, the 25th August, 1999.

NOTIFICATION

The following draft of addition to, amendment in, or alteration of, Schedule IV to the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) (hereinafter referred to as the said Act), which the Governor, in exercise of the power conferred by sub-section (1) of section 25 of the said Act, proposes to make, is hereby published, as required by sub-section (1) of section 25 of the said Act, for the information of persons likely to be affected thereby.

2. The draft will be taken into consideration after the expiry of a period of fourteen days from the date of its publication in the *Official Gazette*, and any objection or suggestion, in writing, with respect thereto, which may be received by the undersigned before the expiry of the said period, shall be considered.

Draft of amendment or addition or alteration

In the said Act, in Schedule IV, in PART A, after serial No. 154 in column (1) and the entry relating thereto in column (2), *insert* the following serial No. in column (1) and entries relating thereto in column (2):—

"154A. Timber, that is to say,—

(i) log;
(ii) plank, veneer and splint;
(iii) rafter;
(iv) sleeper;
(v) beam;
(vi) pillar;
(vii) plywood; and
(viii) sawn or sized timber, other than those specified in items (i) to (vii) above."

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio *Dy. Secy. to the Govt. of West Bengal.*

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 2552-F.T. Calcutta, the 25th August, 1999.

NOTIFICATION

The following draft of amendment in Schedule IV to the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) (hereinafter referred to as the said Act), which the Governor, in exercise of the power conferred by sub-section (1) of section 25 of the said Act, proposes to make retrospectively with effect from the 1st day of April, 1999, is hereby published, as required by sub-section (1) of section 25 of the said Act, for the information of persons likely to be affected thereby.

The draft will be taken into consideration after the expiry of a period of fourteen days from the date of publication of this notification in the *Official Gazette*, and any objection or suggestion, in writing, with respect thereto, which may be received by the undersigned before the expiry of the said period, shall be considered.

Draft Amendment

In the said Act, in Schedule IV, for serial No. 183 in column (1) and the entry relating thereto in column (2), *substitute* the following serial No. in column (1) and entries relating thereto in column (2):—

"183. Belting and hose of all varieties and descriptions.".

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio *Dy. Secy. to the Govt. of West Bengal.*

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 2553-F.T. Calcutta, the 25th August, 1999.

NOTIFICATION

In exercise of the power conferred by section 104 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), the Governor is pleased hereby to make the following amendment in the West Bengal Sales Tax Rules, 1995, as subsequently amended (hereinafter referred to as the said rules):—

Amendment

In the said rules, in CHAPTER V, after rule 57, *insert* the following rule:—

"Exemption from tax on sales of sugar by the Minerals and Metals Trading Corporation of India Limited.

57A. Where the Minerals and Metals Trading Corporation of India Limited (a Government of India enterprise) (hereinafter referred to as the MMTC) sells sugar, as specified in serial No. 70A of Schedule IV, to the Food Corporation of India intended for distribution by the purchasers to the consumers through the public distribution system, the MMTC may, for the purpose of determining its taxable turnover of sales, deduct under sub-clause (xi) of clause (a) of sub-section (3) of section 17 from its gross turnover of sales that part of such gross turnover which represents sales of such sugar.".

2. This notification shall come into force, and shall be deemed to have come into force, on the 1st day of May, 1995.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio *Dy. Secy. to the Govt. of West Bengal.*

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 2613-F.T. Calcutta, the 31st August, 1999.

NOTIFICATION

In exercise of the power conferred by section 10 of the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Act, 1972 (West Ben. Act XXI of 1972), the Governor is pleased hereby to make the following amendment in the West Bengal Entertainments and Luxuries (Hotels and Restaurants) Tax Rules, 1972, as subsequently amended (hereinafter referred to as the said rules):—

Amendment

In the said rules, *renumber* rule 10C, as inserted by this department notification No. 1485-F.T., dated 28th May, 1999, as rule 10D.

2. This notification shall come into force, and shall be deemed to have come into force, on the 1st day of April, 1999.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio *Dy. Secy. to the Govt. of West Bengal.*

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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 2150-L.—1st September, 1999.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act X of 1999

THE WEST BENGAL PRIMARY EDUCATION (AMENDMENT) ACT, 1999.

[*Passed by the West Bengal Legislature.*]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary,* of the 1st September, 1999.]

An Act to amend the West Bengal Primary Education Act, 1973.

WHEREAS it is expedient to amend the West Bengal Primary Education Act, 1973, for the purposes and in the manner hereinafter appearing; West Ben Act XLIII of 1973

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the West Bengal Primary Education (Amendment) Act, 1999.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette,* appoint.

The West Bengal Primary Education (Amendment) Act, 1999.

(Sections 2-6.)

Amendment of section 2 of West Ben. Act XLIII of 1973

2. In section 2 of the West Bengal Primary Education Act, 1973 (hereinafter referred to as the principal Act),—

(1) in clause (via), the words 'and shall also mean and include part of a District declared by the State Government as an "educational District" by notification published in the *Official Gazette*' shall be omitted;

(2) in clause (ix), for the word "nurture" in the two places where it occurs, the word "nurturing" shall be substituted;

(3) for clause (xix), the following clause shall be substituted:—

'(xix) "Primary School Council" means a District Primary School Council established under section 37, and includes the Siliguri Primary School Council referred to in sub-section (2A) of that section and the Calcutta Primary School Council referred to in section 38;';

(4) in clause (xxia), for the words "either wholly or in part", the word "wholly" shall be substituted.

Amendment of section 4

3. In section 4 of the principal Act, in clause (h), after the words "*Zilla Parishads*", the words "and the *Mahakuma Parishad*" shall be inserted.

Amendment of section 13

4. In section 13 of the principal Act,—

(1) in the marginal note, for the word "members.", the words "members, other than the President." shall be substituted;

(2) in sub-section (1), after the words "A member of the Board", the words ", other than the President," shall be inserted;

(3) in sub-section (2), after the words "remove any member", the words ", other than the President," shall be inserted.

Substitution of new section for section 18A

5. For section 18A of the principal Act, the following section shall be substituted:—

"Ad hoc Committee. 18A. (1) The State Government may, by notification, appoint an Ad hoc Committee consisting of—

(a) a President, and

(b) such number of other members, not exceeding nineteen, as the State Government may think fit,

for such period, not exceeding one year at a time, as may be specified in the notification.

(2) The President of the Ad hoc Committee shall exercise all the powers, and shall perform all the functions, of the President of the Board, and the Ad hoc Committee shall exercise all the powers, and shall perform all the functions, of the Board and the Committees constituted by the Board under this Act.".

Amendment of section 19.

6. In sub-section (1) of section 19 of the principal Act,—

(1) for clause (b), the following clause shall be substituted:—

"(b) to provide by regulations, after considering the recommendations, if any, of the Curriculum Committee, the syllabus and the courses of studies to be followed in the primary schools;";

(2) after clause (b), the following clauses shall be inserted:—

"(bb) to prepare, and to provide, books to be studied in the primary schools;

(bbb) to provide by regulations, after considering the recommendations, if any, of the Curriculum Committee, the curriculum, the syllabus and the courses of studies to be followed in the Primary Teachers' Training Institute;";

(3) clause (c) shall be omitted;

(4) clause (e) shall be omitted;

The West Bengal Primary Education (Amendment) Act, 1999.

(Sections 7-13.)

(5) in clause (1), for the words "to make regulations determining", the words "to determine" shall be substituted;

(6) in clause (n), for the word "Director,", the words "State Government," shall be substituted.

Amendment of section 23

7. In clause (a) of sub-section (3) of section 23 of the principal Act, for the words "in primary schools", the words "in the Primary Teachers' Training Institute and in the primary schools" shall be substituted.

Amendment of section 37.

8. In section 37 of the principal Act,—

(1) in sub-section (2),—

(a) before clause (a), the following clause shall be inserted:—

"(1a) the Chairman, who shall be appointed by the State Government;";

(b) the proviso to clause (e) shall be omitted;

(c) to clause (h), the following proviso shall be added:—

"Provided that the number shall in no case be less than six;";

(2) in sub-section (2A),—

(a) before clause (a), the following clause shall be inserted:—

"(1a) the Chairman, who shall be appointed by the State Government;";

(b) in sub-clause (iii) of clause (k), for the words "linguistic minority,", the words "linguistic minority community," shall be substituted.

Amendment of section 38

9. In sub-section (2) of section 38 of the principal Act,—

(a) before clause (a), the following clause shall be inserted:—

"(1a) the Chairman, who shall be appointed by the State Government;";

(b) clause (i) shall be omitted.

Amendment of section 44

10. In section 44 of the principal Act, sub-section (1) shall be omitted.

Amendment of section 52.

11. In section 52 of the principal Act,—

(a) for the words "remove the Chairman or a member", the words "remove a member" shall be substituted;

(b) in clause (a), for the words "as Chairman or member", the words "as a member" shall be substituted;

(c) in the proviso, for the words "the Chairman or the member", the words ", the member" shall be substituted.

Amendment of section 56.

12. In sub-section (3) of section 56 of the principal Act, the proviso shall be omitted.

Insertion of new section 56A.

13. In the principal Act, after section 56, the following section shall be inserted:—

"Award of punishment

56A. Subject to the prescribed conditions, a Primary School Council may award any punishment, including the punishment of dismissal or removal from service, on a teacher, or a member of the non-teaching staff, if any, of a primary school under the control of that Primary School Council:

Provided that no punishment, other than censure, shall be awarded except on the recommendation of the Discipline Committee.".

The West Bengal Primary Education (Amendment) Act, 1999.

(Sections 14-17.)

Amendment of section 60

14. In section 60 of the principal Act,—

(a) in sub-section (1), after clause (q), the following clause shall be inserted:—

"(qq) to constitute, if the State Government so directs, a Vidyalaya Unnayan Committee for each primary school;";

(b) after sub-section (1), the following sub-section shall be inserted:—

"(1A) A Vidyalaya Unnayan Committee shall consist of—

(a) a Chairman, and

(b) such number of other members, not exceeding fourteen, as the State Government may determine,

to be nominated by the Primary School Council within whose jurisdiction the Vidyalaya Unnayan Committee is constituted, and shall perform such functions as the State Government may by notification specify in this behalf.".

Amendment of section 67

15. In section 67 of the principal Act,—

(a) for the marginal note, the following marginal note shall be substituted:—

"Other Committees.";

(b) in sub-section (1), for clause (e), the following clause shall be substituted:—

"(c) the Academic Committee;".

Amendment of section 85

16. In sub-section (1) of section 85 of the principal Act, for the words "for each primary school.", the words, figures and brackets "for each primary school in an area in respect of which a scheme, referred to in section 79, has been prepared, and such scheme has been sanctioned by the State Government under sub-section (1) of section 81." shall be substituted.

Amendment of Chapter XII

17. In Chapter XII of the principal Act,—

(a) for the heading "Tribunal", the heading "Appeal Committee" shall be substituted;

(b) for section 91, the following section shall be substituted:—

"Appeal Committee. 91. (1) The Board shall constitute an Appeal Committee.

(2) The Appeal Committee shall consist of the following members:—

(a) one person who is or has been a member of the West Bengal Higher Judicial Service, to be nominated by the State Government;

(b) two teachers to be nominated by the Board from amongst the teachers elected to the Board under clause (d) of section 4;

(c) the Director of School Education, Government of West Bengal; and

(d) a member of a Primary School Council, who is also an employee of that Primary School Council, to be nominated by the Board.

(3) The person nominated under clause (a) of sub-secton (2) shall be the Chairman of the Appeal Committee.

(4) The Secretary of the Board referred to in sub-section (1) of section 17 shall be the Secretary of the Appeal Committee.

(5) It shall be the duty of the Appeal Committee to hear and decide every appeal by—

The West Bengal Primary Education (Amendment) Act, 1999.

(Sections 18, 19.)

(a) a teacher, or a member of the non-teaching staff, of a primary school under the control of a Primary School Council, or a member of the staff, other than the Secretary and the Finance Officer, of a Primary School Council, against any decision of such Primary School Council adversely affecting such teacher or member of the non-teaching staff of such primary school or such member of the staff of such Primary School Council, and

(b) a member of the staff, other than the Secretary and the Finance Officer, of the Board, against any decision of the Board adversely affecting such member of the staff of the Board,

in accordance with such regulations as may be made by the Board in this behalf.

(6) The decision of the Appeal Committee under sub-section (5) shall be final and no suit or proceeding shall lie in any court in respect of any matter which has been, or may be, referred to, or has been decided by, the Appeal Committee.

(7) The honorarium or remuneration, if any, of the Chairman of the Appeal Committee shall be such as may be determined by the State Government.".

Omission of section 92

18. Section 92 of the principal Act shall be omitted.

Insertion of new sections 100A 100B and 100C

19. In the principal Act, after section 100, the following sections shall be inserted:—

"Bar to simultaneous membership

100A. (1) Notwithstanding anything contained in section 4, or sub-section (2), or sub-section (2A), of section 37, or sub-section (2) of section 38, where a person is elected as a member of the Board or a Primary School Council, as the case may be, from more than one constituency, he shall retain his membership from one constituency and shall, within thirty days from the date of publication of his name in the *Official Gazette* under section 6 or section 41, as the case may be, resign his membership from the other constituency or constituencies, as the case may be

(2) If the person referred to in sub-section (1) does not resign his membership from the other constituency or constituencies, as the case may be, his membership from all the constituencies shall stand cancelled on the expiry of thirty days from the date of publication of his name in the *Official Gazette* under section 6 or section 41, as the case may be.

(3) The vacancy or vacancies caused under sub-section (2) shall be deemed to be casual vacancy or casual vacancies, as the case may be, and shall be filled up in accordance with the provisions of section 8 or section 43, as the case may be.

Certain disputes to be decided by the Director

100B. Any dispute relating to—

(a) the eligibility of any person for election as a member of the Board or a Primary School Council, or any Committee thereof, or

(b) the manner in which an election of any person as a member of the Board or a Primary School Council, or any Committee thereof, was held, or

(c) the qualification of any person for continuing as a member of the Board or a Primary School Council, or any Committee thereof,

shall be decided by the Director.

The West Bengal Primary Education (Amendment) Act, 1999.

(Section 20.)

Quorum for transaction of business.

100C. The quorum necessary for transaction of business at a meeting of the Board or a Primary School Council, or any Committee thereof, shall be one-fifth of the total number of members of the Board or the Primary School Council, or the Committee thereof, as the case may be.".

Amendment of section 106

20. In sub-section (2) of section 106 of the principal Act,—

(1) after clause (a), the following clause shall be inserted:—

"(aa) the conditions subject to which punishment may be awarded—

(i) by the Board on the members of its staff, other than the Secretary and the Finance Officer, under sub-section (8) of section 17,

(ii) by a Primary School Council on the members of its staff, other than the Secretary and the Finance Officer, under sub-section (3) of section 56,

(iii) by a Primary School Council on a teacher, or a member of the non-teaching staff, of a primary school under the control of that Primary School Council;";

(2) after clause (b), the following clauses shall be inserted:—

"(bb) the manner of election of the members of the Curriculum Committee referred to in clauses (d), (e), (f) and (h) of sub-section (1) of section 23;

(bbb) the manner of election of the members of the Evaluation Committee referred to in clauses (e), (g), (h) and (j) of sub-section (1) of section 24;

(bbbb) the manner of election of the members of the Development Committee referred to in clauses (e), (g) and (h) of sub-section (1) of section 25;";

(3) for clause (e), the following clause shall be substituted:—

"(e) the manner of election of the members of—

(i) a District Primary School Council referred to in clauses (d), (e), (f), (g), (h), (i) and (ii) of sub-section (2) of section 37,

(ii) the Siliguri Primary School Council referred to in clauses (d), (e), (f), (g), (h), (i) and (j) of sub-section (2A) of section 37, and

(iii) the Calcutta Primary School Council referred to in clauses (c), (d), (g), (gg) and (ggg) of sub-section (2) of section 38;";

(4) clause (j) shall be omitted.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 2163-L.—3rd September , 1999.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act XI of 1999

THE HOWRAH MUNICIPAL CORPORATION (AMENDMENT) ACT, 1999.

[*Passed by the West Bengal Legislature.*]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 3rd September, 1999.]

An Act to amend the Howrah Municipal Corporation Act, 1980.

WHEREAS it is expedient to amend the Howrah Municipal Corporation Act, 1980, for the purposes and in the manner hereinafter appearing; West Ben. Act LVIII of 1980.

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the Howrah Municipal Corporation (Amendment) Act, 1999.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

The Howrah Municipal Corporation (Amendment) Act, 1999.

(Section 2.)

Amendment of section 2 of West Ben Act LVIII of 1980

2. In section 2 of the Howrah Municipal Corporation Act, 1980 (hereinafter referred to as the principal Act),—

(1) clause (1A) shall be renumbered as clause (1B) and before clause (1B) as so renumbered, the following clause shall be inserted:—

'(1A) "Annual Development Plan" means the Annual Development Plan prepared under section 231;';

(2) after clause (5), the following clause shall be inserted:—

'(5A) "corporate sector" means a financial institution.

Explanation.—"Financial institution" shall mean—

(a) a bank to which the provisions of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, do not apply, 5 of 1970.

(b) a financial institution which is not maintained or managed by the Central Government or the State Government,

(c) a private company, or a limited company (being a public company), as defined in the Companies Act, 1956, not being a public financial institution within the meaning of section 4A of that Act, or 1 of 1956.

(d) a co-operative society, by whatever name called, registered or deemed to have been registered under the West Bengal Co-operative Societies Act, 1983;'; West Ben. Act XLV of 1983

(3) after clause (8A), the following clauses shall be inserted:—

'(8AA) "District Planning Committee" means the District Planning Committee constituted under sub-section (1) of section 3 of the West Bengal District Planning Committee Act, 1994, and includes the Siliguri Sub-Division Planning Committee; West Ben. Act XX of 1994.

(8AAA) "Draft Development Plan" means the Draft Development Plan prepared under section 228;';

(4) in clause (10B), for the words "or refined salseed fat;", the words and figures ", refined salseed fat, kukum fat, mango kernel fat, dhupa fat, phulwara fat, or any other fat which the Central Government may, by notification, declare to be an edible fat under the provisions of the Prevention of Food Adulteration Act, 1954, or the rules made thereunder;" 34 of 1954. shall be substituted;

(5) in clause (10C), for the words "or any other oil which the State Government may, by notification, declare to be an edible oil for the purposes of this Act;", the words and figures "blended edible oil, partially hydrogenated and winterized soyabean oil, or any other oil which the Central Government may, by notification, declare to be an edible oil under the provisions of the Prevention of Food Adulteration Act, 1954, or the rules made thereunder;" shall be substituted;

(6) clause (12) shall be omitted;

(7) clause (14A) as inserted by the West Bengal Municipal Corporation Laws (Amendment) Act, 1995, shall be renumbered as clause (14D), and before clause (14D) as so renumbered, the following clauses shall be inserted:— West Ben. Act XVII of 1995.

'(14B) "heritage building" means any building of one or more premises, or any part thereof, which requires preservation and conservation for historical, architectural, environmental or ecological purpose, and includes such portion of the land adjoining such building or any part thereof as may be required for fencing or covering or otherwise preserving such building, and also includes the areas and buildings requiring preservation and conservation for the purpose as aforesaid under sub-clause (ii) of clause (a) of sub-section (4) of section 31 of the West Bengal Town and Country (Planning and Development) Act, 1979; West Ben. Act XIII of 1979.

The Howrah Municipal Corporation (Amendment) Act, 1999.

(Section 2.)

(14C) "Heritage Conservation Committee" means the Heritage Conservation Committee constituted under sub-section (1) of section 183D;';

(8) clause (14B) and clause (14C), as inserted by the Howrah Municipal Corporation (Second Amendment) Act, 1990, shall be renumbered as clause (14E) and clause (14F) respectively, and after clause (14F) as so renumbered, the following clause shall be inserted:— West Ben Act XXIX of 1990

'(14G) "household sector" includes—

(a) a rural household or urban household.

Explanation I.—"Rural household" shall mean a household within a rural area as defined in the West Bengal District Planning Committee Act, 1994. West Ben Act XX of 1994

Explanation II.—"Urban household" shall mean a household within an urban area as defined in the West Bengal District Planning Committee Act, 1994,

(b) a business undertaking, whether proprietorship or partnership, not being a body corporate as defined in the Companies Act, 1956, or 1 of 1956

(c) a trust for a public purpose of a charitable nature within the meaning of the Charitable and Religious Trusts Act, 1920;'; 14 of 1920

(9) after clause (17), the following clause shall be inserted:—

'(17A) "Leader of the Opposition" means that Councillor who is, for the time being, the Leader in the Corporation of—

(i) any recognised political party, or

(ii) any group of recognised political parties or Councillors elected as independent candidates,

in opposition to the recognised political party, or group of recognised political parties or Councillors elected as independent candidates, having the greatest numerical strength, and recognised as such by the Mayor;';

(10) clause (18A) as inserted by the West Bengal Municipal Corporation Laws (Third Amendment) Act, 1994, shall be renumbered as clause (18B); West Ben Act XXXVI of 1994

(11) clause (18B) as inserted by the Howrah Municipal Corporation (Second Amendment) Act, 1990, shall be renumbered as clause (18D) and before clause (18D) as so renumbered, the following clause shall be inserted:—

'(18C) "Metropolitan Planning Committee" means the Metropolitan Planning Committee constituted under sub-section (1) of section 3 of the West Bengal Metropolitan Planning Committee Act, 1994;'; West Ben Act XXV of 1994

(12) after clause (25A), the following clause shall be inserted:—

'(25AA) "recognised political party" means a National party or a State party recognised as such by the Election Commission of India by notification for the time being in force;';

(13) after clause (29), the following clause shall be inserted:—

'(29A) "Urban Development Sub-Committee" means the Urban Development Sub-Committee constituted under sub-section (4) of section 10 of the West Bengal District Planning Committee Act, 1994;'.

The Howrah Municipal Corporation (Amendment) Act, 1999.

(Sections 3-6.)

Insertion of new section 5A

3. After section 5 of the principal Act, the following section shall be inserted:—

'Oath of allegiance to be taken by Councillors.

5A. (1) Notwithstanding anything contained in the Indian Oaths Act, 1873, every person who is elected to be a Councillor shall, before taking his seat, make and subscribe before an officer appointed by the State Government an oath or affirmation of his allegiance to the Constitution of India in the following form:— 10 of 1873.

"I, A.B., having been elected a Councillor of the Corporation, do swear in the name of God (or solemnly affirm) that I will bear true faith and allegiance to the Constitution of India as by law established and that I will faithfully discharge the duties upon which I am about to enter.".

(2) Any person who, having been elected a Councillor fails to make and subscribe, within three months of the date on which his term of office commences, the oath or affirmation under sub-section (1), shall cease to hold his office and his seat shall be deemed to have become vacant:

Provided that the State Government may, for reasons to be recorded in writing, extend in each case or class of cases the above period of three months by such period as it thinks fit.

(3) Any Councillor nominated by the Mayor as the Deputy Mayor or a member of the Mayor-in-Council under sub-section (2) of section 6, shall assume office forthwith after taking the oath of secrecy before the Mayor in the following form:—

"I, A.B., do swear in the name of God/solemnly affirm that I will not directly or indirectly communicate or reveal to any person or persons any matter which shall be brought under my consideration or shall become known to me as Deputy Mayor/a Member of the Mayor-in-Council except as may be required for the due discharge of my duties as such Deputy Mayor/Member of the Mayor-in-Council.".'.

Amendment of section 12.

4. In section 12 of the principal Act,—

(1) in the marginal note, after the words "members of the Mayor-in-Council", the words ", Leader of the Opposition" shall be inserted;

(2) after the words "the members of the Mayor-in-Council", the words ", the Leader of the Opposition" shall be inserted;

(3) after the words "the Committee constituted in accordance with the provisions of this Chapter", the words, figures and letter ", except the Ward Committee constituted under section 11A," shall be inserted.

Amendment of section 14

5. To sub-section (1) of section 14 of the principal Act, the following provisos shall be added:—

"Provided that if any officer referred to in this sub-section is an officer in the service of the State Government, the Corporation shall make such contribution towards his salaries and allowances as may be required by or under the conditions of his service under the State Government:

Provided further that the Mayor-in-Council may, with the prior approval of the State Government, sanction remuneration to any officer referred to in this sub-section in addition to the salaries and allowances referred to in this sub-section.".

Amendment of section 40

6. In sub-section (1) of section 40 of the principal Act, after the words and figures "section 83 of the West Bengal Municipal Elections Act, 1994", the words, figures and letter "and section 40A of this Act" shall be inserted.

The Howrah Municipal Corporation (Amendment) Act, 1999.

(Section 7.)

Insertion of new section 40A

7. After section 40 of the principal Act, the following section shall be inserted:—

"Disqualification for being a Councillor on change of political party by the Councillor.

40A. (1) Notwithstanding anything to the contrary contained in this Act or in any other law for the time being in force, such competent authority for the Corporation as may be appointed by the State Government by notification in this behalf (hereinafter referred to in this section as the competent authority), may, subject to the other provisions of this section, declare, for reasons to be recorded in writing, a Councillor to be disqualified for being a Councillor thereof, if—

(a) he is an elected Councillor set up by a recognised political party and has—

(i) voluntarily given up his membership of such recognised political party, or

(ii) exercised the voting right contrary to the manner of voting of the majority of the Councillors who are the members of such recognised political party in the Corporation, or

(b) he is an elected Councillor set up by a recognised political party and he has joined a recognised political party on the expiry of six months from the date of election:

Provided that the competent authority shall not declare any Councillor to be disqualified under this section without giving to such Councillor a reasonable opportunity to represent his case and, to be heard in person:

Provided further that an elected Councillor referred to in sub-clause (ii) of clause (a) shall not, on the competent authority being satisfied in this behalf, be declared to be disqualified, if—

(a) the action of such Councillor was taken on obtaining prior permission of, or was condoned by, such recognised political party, or

(b) such Councillor claims that he and any other Councillors, who are the members, of such recognised political party, constitute in the Corporation a group representing a faction consisting of not less than one-third of the total number of Councillors set up by such recognised political party in the Corporation and that all the Councillors constituting such group have voluntarily given up their membership of such recognised political party, or

(c) the former recognised political party of the Councillor merges with another recognised political party, and he claims that he and the other members of his former recognised political party—

(i) have become members of such other recognised political party or of a new recognised political party formed out of merger, as the case may be, or

(ii) have not accepted the merger, and from the time of such merger, he and such other Councillors constituting not less than one-third of the total number of Councillors set up by the former recognised political party in the Corporation, have opted to remain members of the former recognised political party or have formed a new recognised political party.

(2) On being declared to be disqualified under sub-section (1), a Councillor shall, subject to the provisions of sub-section (12), stand removed from the Corporation from the date of such declaration.

The Howrah Municipal Corporation (Amendment) Act, 1999.

(Section 7.)

(3) As soon as may be within one month from the date of the first meeting of the Corporation or within one month from the date on which this section comes into force, as the case may be, the elected Councillors set up by the recognised political parties shall, by adopting a resolution, select one Councillor from amongst themselves to be the Leader and such Leader shall, within fifteen days from the date of such selection, furnish to the competent authority referred to in sub-section (1)—

(i) a copy of the resolution,

(ii) a signed statement containing the names, addresses and constituencies of himself and other Councillors set up by such recognised political party, and

(iii) a copy of a set of rules and regulations, if any, by whatever name called, of such recognised political party:

Provided that an office-bearer may also hold the office of the Leader:

Provided further that the competent authority shall not refuse to accept, or to rely on, the documents furnished by the Leader merely on the ground that the resolution selecting the Leader was not adopted within one month from the date of the first meeting of the Corporation or within one month from the date on which this section comes into force, as the case may be, or that the documents as aforesaid were not furnished to him within fifteen days from the date of such selection.

(4) Where there is only one elected Councillor set up by a recognised political party in the Corporation, he shall furnish the documents referred to in sub-section (3) in relation to himself:

Provided that in the event of any increase in the number of Councillors who are the members of such recognised political party, the provisions of sub-section (3) shall apply as if the first meeting of the Corporation was held or this section came into force, as the case may be, on the date on which such increase took place.

(5) A Councillor not belonging to any recognised political party shall furnish a statement to that effect to the competent authority within one month from the date of the first meeting of the Corporation.

(6) In the event of any change of the information furnished under sub-section (3), sub-section (4) or sub-section (5), the Leader or the Councillor, as the case may be, shall, as soon as may be within fifteen days from the date of such change, furnish in writing such change of information to the competent authority.

(7) The Leader referred to in sub-section (3), who is a member of a recognised political party, may at any time file a petition endorsed by the General Secretary, or, if there is no General Secretary, the Secretary, of the district unit of such recognised political party to the competent authority, stating that—

(a) one or more Councillors who are the members of such recognised political party have—

(i) voluntarily given up his or their membership of such recognised political party, or

(ii) have exercised the voting right contrary to the manner of voting of the majority of the Councillors set up by such recognised political party in the Corporation, or

(b) the Councillor referred to in sub-section (4) has voluntarily given up his membership of the recognised political party that set him up, or

(c) the Councillor referred to in sub-section (5) has joined a recognised political party on the expiry of six months from the date of election, and that such Councillor or Councillors should be declared to be disqualified under sub-section (1) and should be removed from the Corporation.

The Howrah Municipal Corporation (Amendment) Act, 1999.

(Section 7.)

(8) Every petition referred to in sub-section (7)—

(a) shall contain a concise statement of the material facts on which the petitioner relies, and

(b) shall be accompanied by copies of the documentary evidence, if any, on which the petitioner relies and, where the petitioner relies on any information furnished to him by any person or persons, a statement containing the names and addresses of such person or persons and the gist of such information as furnished by such person or each of such persons.

(9) On receipt of the petition referred to in sub-section (7), the competent authority shall, as soon as possible within six weeks from the date of the receipt of such petition, proceed to make an enquiry to satisfy himself, among others, as to—

(a) the common decision in regard to the manner of voting to be exercised by the majority of the Councillors set up by the recognised political party, and

(b) whether the Councillor or Councillors, against whom such petition is filed, exercised the voting right in a meeting of the Corporation contrary to such manner of voting.

(10) For the purpose of enquiry under sub-section (9), the competent authority may summon such members of the recognised political party or other persons, and may require such signed statement from, and production of such documents and records by, the members or other persons as aforesaid, as he may deem necessary.

(11) As soon as possible within eight weeks from the date of receipt of the petition referred to in sub-section (7), the competent authority shall, in consideration of the statements, documents and records before it,—

(a) reject the petition, or

(b) admit the petition wholly or in part and declare any member or members of such recognised political party to be disqualified under sub-section (1) for being Councillor or Councillors of the Corporation.

(12) Any Councillor declared disqualified under sub-section (1) or the Leader of the recognised political party referred to in sub-section (7), if aggrieved by the decision of the competent authority, may, within thirty days from the date of the order, appeal to such authority as the State Government may appoint in this behalf and, thereupon, the authority so appointed may stay the operation of the order till the disposal of the appeal and may, after giving notice of the appeal to the competent authority, and after giving the appellant and the opposite parties an opportunity of being heard, set aside or confirm the order or declare any Councillor or Councillors to be disqualified under, and in accordance with the provisions of, sub-section (1) and, upon such declaration, the Councillor or Councillors shall stand removed from the Corporation.

(13) The order passed by the authority referred to in sub-section (12) on the appeal shall be final.

(14) Notwithstanding anything to the contrary contained in this Act or in any other law for the time being in force, no court shall have any jurisdiction in respect of any matter arising out of a Councillor being declared to be disqualified under sub-section (1) for being a Councillor.

Explanation.—For the purposes of this section, an elected Councillor shall be deemed to be set up by a recognised political party if he has contested election with the symbol reserved for such recognised political party or if he has contested election with a free symbol and joins a recognised political party and furnishes a declaration to that effect to the competent authority before the expiry of six months from the date of election.".

The Howrah Municipal Corporation (Amendment) Act, 1999.

(Sections 8-11.)

Insertion of new section 57A

8. After section 57 of the principal Act, the following section shall be inserted:—

"Approval of State Government in respect of work etc estimated to cost more than rupees twenty-five lakhs

57A. No expenditure for any work or for purchase of any material as may be necessary for the purposes of this Act shall be made without the approval of the Corporation at a meeting, if the estimated cost of such work or purchase exceeds rupees five thousand but does not exceed rupees twenty-five lakhs:

Provided that where the estimated cost of such work or purchase exceeds rupees twenty-five lakhs, approval of the State Government shall be obtained.".

Insertion of new section 60A

9. After section 60 of the principal Act, the following section shall be inserted:—

"Financial assistance by State Government

60A. (1) The State Government may, from time to time, give grants or financial assistance to the Corporation with or without direction as to the manner of application of such grants or financial assistance.

(2) The State Government may also lay down the pattern of distribution of such grants or financial assistance and the conditions of release of the grants for the purpose of such distribution.

(3) The State Government shall give grants to the Corporation for implementation in full or in part of any scheme included in the Annual Development Plan.".

Amendment of section 87

10. In sub-section (1) of section 87 of the principal Act,—

(1) for clause (e), the following clause shall be substituted:—

"(e) toll on—

(i) ferry,

(ii) bridge, and

(iii) heavy truck which shall be a heavy goods vehicle, and bus which shall be a heavy passenger motor vehicle, within the meaning of the Motor Vehicles Act, 1988, plying on a public street,"; 59 of 1988

(2) in clause (g), for the words "by the Corporation.", the words "by the Corporation," shall be substituted;

(3) after clause (g), the following clause shall be inserted:—

"(h) a special conservancy charge on commercial and industrial establishments.".

Insertion of new sections 88A and 88B

11. After section 88 of the principal Act, the following sections shall be inserted:—

"Exemption of properties of ex-servicemen

88A. Notwithstanding anything contained in the foregoing provisions of this chapter, the Corporation may, by a resolution, exempt 25 *per cent* of the property tax in respect of any holding belonging to an ex-serviceman, or family of a deceased soldier or ex-serviceman, who has no other land or building in any part of the State of West Bengal and who is residing in that holding

Levy of surcharge on transfer of lands

88B. (1) The Corporation shall levy a surcharge on the transfer of immovable property situated within Howrah, in the form of additional stamp duty.

(2) The rate of the surcharge, and the manner of—

(a) collection of the surcharge,

(b) payment of the surcharge to the Corporation, and

(c) deduction of the expenses, if any, incurred by the State Government in course of collection of the surcharge,

shall be such as may be prescribed.".

The Howrah Municipal Corporation (Amendment) Act, 1999.

(Section 12.)

Substitution of new sections for section 102

12. For section 102 of the principal Act, the following sections shall be substituted.—

'Tax on professions trades and callings

102 Every person engaged or intending to be engaged in any profession, trade or calling in Howrah, as specified in Schedule III, either by himself or by an agent or representative, shall be liable to pay tax annually to the Corporation at the rate mentioned in the said Schedule·

Provided that the payment of such tax shall not absolve such person from any liability to take out any licence under this Act or any other law for the time being in force

Enlistment for payment of tax on profession trade and calling

102A (1) Every person liable to pay tax under section 102 shall obtain a certificate of enlistment from the Commissioner or, in his absence, from the officer duly authorised by the Commissioner in this behalf

(2) Every person required to obtain a certificate of enlistment shall, within sixty days from the date of coming into force of the Howrah Municipal Corporation (Amendment) Act, 1999, or, if he was not engaged in any profession, trade or calling on that date, within sixty days of his becoming liable to pay tax, or within sixty days of his becoming liable to pay tax at a rate higher or lower than the one mentioned in his certificate of enlistment, apply for a certificate of enlistment or a revised certificate of enlistment, as the case may be, to the Commissioner or, in his absence, to the officer duly authorised by the Commissioner in this behalf together with such application fee, not exceeding rupees five hundred, as may be determined by the Corporation

(3) The Commissioner or, in his absence, the officer duly authorised by the Commissioner in this behalf shall, after making such enquiry as may be necessary and within thirty days of the receipt of the application, grant the applicant such certificate, if the application is in order The application shall, if it is not in order, be rejected

(4) The Commissioner or, in his absence, the officer duly authorised by the Commissioner in this behalf shall mention in every certificate of enlistment the amount of tax payable by the holder thereof in accordance with Schedule III and the date by which it shall be paid, and such certificate shall serve as a notice of demand for the purposes of section 118

(5) Where a person liable to enlistment wilfully fails to apply for such certificate within the period referred to in sub-section (2), the Commissioner or, in his absence, the officer duly authorised by the Commissioner in this behalf may, after giving him a reasonable opportunity of being heard, impose upon him a penalty for each day of default

(6) Where a person liable to enlistment has given false information in any application submitted under this section, the Commissioner or, in his absence, the officer duly authorised by the Commissioner in this behalf may, after giving him a reasonable opportunity of being heard, impose upon him a penalty, not exceeding two thousand rupees.

Fine for not paying tax under section 102

102B If any person exercises or carries on in Howrah, either by himself or by an agent or representative, on or after the date due for payment of tax under section 102, any profession, trade or calling referred to in Schedule III without the payment of tax due under section 102, he shall be punished with fine which—

(i) may extend to an amount equal to three times the amount payable as such tax, and

(ii) shall not ordinarily be less than an amount equal to one and a half times of such tax ".

The Howrah Municipal Corporation (Amendment) Act, 1999.

(Sections 13-15.)

Insertion of new section 114A

13. In Chapter VIII of the principal Act, after section 114 under the heading "*I. Toll*", the following heading and section shall be inserted:—

"*J. Special Conservancy Charge*

Levy of special conservancy charge

114A. (1) The Corporation may levy a special conservancy charge on the commercial and industrial establishments for providing municipal services in connection with removal of solid wastes.

(2) The charge for the purpose of sub-section (1) shall be such as may be determined by the Corporation from time to time.

(3) The Corporation may make regulations specifying the occasions on which such charge may be imposed as well as the rate of charge, the mode of collection and other matters incidental thereto.".

Insertion of new section 139A

14. In Chapter X of the principal Act, after section 139 under the sub-heading "*A. Proprietary Rights of the Corporation*" under the heading "Water Supply and Drainage", the following section shall be inserted:—

"Power to cut off or turn off supply of water to premises

139A. (1) Notwithstanding anything contained in this chapter or elsewhere in this Act, the Mayor-in-Council may cut off the connection of water supply to any premises, or may turn off such supply, if—

(a) the premises is unoccupied or prohibited for human habitation; or

(b) any taxes or rates or fees or charges in respect of the premises, are in arrear for payment for more than one year; or

(c) after receipt of a written notice from the Commissioner requiring him to refrain from so doing, the owner or the occupier of the premises continues to use the water, or permits the water to be used, in contravention of the provisions of this Act or the rules or the regulations made thereunder; or

(d) any pipe, tap, works or fittings connected with the supply of water to the premises be found, on examination by any officer of the Corporation duly authorised in this behalf, to be out of repairs to such extent as may cause so serious a waste or contamination of water that, in the opinion of the Commissioner, immediate prevention is necessary; or

(e) there is any water-pipe situated within the premises to which no tap or other efficient means of turning the water off is attached; or

(f) by reason of a leak in the service-pipe or the fittings, damage is caused to any public street, and immediate prevention is necessary:

Provided that no action under clause (a) or clause (b) shall be taken without giving a notice of not less than three days to the owner or the occupier, as the case may be, of the premises.

(2) The expenses of cutting off the connection, or turning off the water, under sub-section (1) and of restoring the same, as determined by the Mayor-in-Council, shall be paid by the owner or the occupier, as the case may be, of the premises.

(3) Nothing in this section shall exempt any person from any penalty or liability which he may otherwise have incurred under any other provision of this Act.".

Substitution of new section for section 154.

15. For section 154 of the principal Act, the following section shall be substituted:—

"Conversion of service privy into sanitary toilet etc.

154. (1) No person, either owner or occupier of any premises, shall be allowed to maintain service privy within the area of the Corporation.

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(Sections 16, 17)

(2) The Commissioner shall issue notice to the owner or the occupier of every premises having service privy, directing him to convert the service privy by connecting either with the sewerage system or into a sanitary toilet, as the case may be

(3) The owner or the occupier of the premises, as the case may be, shall, on receipt of the notice, convert the service privy by connecting either with the sewerage system or into a sanitary toilet, as the case may be, within 90 days from the date of receipt of the notice under sub-section (2).

(4) No person shall be allowed to discharge night-soil directly in the municipal drain.".

Substitution of new section for section 156

16. For section 156 of the principal Act, the following section shall be substituted:—

"Provision for privy and urinal accommodation in premises intended for human habitation

156. (1) If any premises, intended for human habitation, is without privy or urinal accommodation, or the existing accommodation is, in the opinion of the Mayor-in-Council, insufficient, inefficient or objectionable for sanitary reasons,the Mayor-in-Council may, by a written notice, direct the owner or the occupier, as the case may be, of such premises to make such structural or other alteration of the existing privy or urinal accommodation as may be specified in the notice within 90 days from the date of issue of the notice

(2) If the owner or the occupier of the premises, as the case may be, fails to comply with the directions of the Mayor-in-Council within the time specified in sub-section (1), he shall be punished with fine in accordance with the provisions of section 220."

Insertion of new Chapter XIIA

17. After Chapter XII of the principal Act, the following chapter shall be inserted:—

'CHAPTER XIIA

Preservation and Conservation of Heritage Buildings.

Owner to maintain preserve and conserve heritage building

183A. Every owner or occupier of any heritage building declared as such by the Corporation shall maintain, preserve and conserve it and shall not change its use in contravention of the provisions of this Act or the rules or the regulations made thereunder for its maintenance, preservation or conservation.

Explanation I.—The word "maintain", with its grammatical variations and cognate expressions, shall include fencing, covering, repairing, restoring or cleansing, or doing of any act which may be necessary for the purpose of preserving or conserving, of, or securing convenient access to, a heritage building.

Explanation II.—"Owner" shall, notwithstanding anything contained elsewhere in this Act, include, for the purposes of this chapter,—

(a) a joint owner of a heritage building vested with the power of management thereof on behalf of himself and any other joint owner, or successor-in title of any such joint owner, or

(b) a manager, or trustee, vested with the power of management of a heritage building, or successor-in-office of such manager or trustee

Power of Corporation to declare a building as a heritage building

183B. Where the Corporation, on the recommendation of the Heritage Conservation Committee and also of the Mayor-in-Council, is of the opinion that any building in Howrah should be preserved and conserved for historical, architectural, environmental or ecological purpose, it may declare such building as a heritage building:

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(Section 17.)

Provided that during the period when any proposal for declaring a building as a heritage building is under consideration of the Heritage Conservation Committee or the Mayor-in-Council, no owner of such building, or no lessee or sub-lessee to whom such building has been leased out, shall transfer such building by way of sale, lease or mortgage without the prior approval of the Commissioner.

Gradation of heritage building

183C The gradation of a heritage building according to its historical, architectural, environmental or ecological purpose shall be such as may be prescribed.

Heritage Conservation Committee

183D (1) The Mayor-in-Council shall constitute a Committee to be called the Heritage Conservation Committee with the Commissioner as its Chairman and an officer of the Corporation as its Convenor.

(2) The Committee shall have, in addition to the Chairman and the Convenor, seven other members of whom—

(a) one shall be a nominee of the Calcutta Metropolitan Development Authority,

(b) one shall be the Director of the Department of Archaeology, Government of West Bengal, or his nominee,

(c) one shall be an eminent architect,

(d) one shall be an artist,

(e) one shall be an environmentalist,

(f) one shall be a historian, and

(g) one shall be the Chief Valuer and Surveyor of the Corporation.

(3) The Committee may co-opt one person to be nominated by the concerned department of the State Government while dealing with any land or building under the management of the said department.

(4) The Committee shall, in accordance with the provisions of this Act and the rules and the regulations made thereunder, scrutinize every application or proposal for declaration of a building as a heritage building, and recommend to, and also advise, the Mayor-in-Council in respect of the preservation and conservation of such building as a heritage building.

(5) The Committee shall meet at such periodical interval as may be determined by the Mayor-in-Council.

(6) The Commissioner shall, in the case of emergency, take such measures as may be necessary for the preservation and conservation of a heritage building, provided that such measures shall be required to be approved by the Heritage Conservation Committee at its meeting.

Powers and functions of Heritage Conservation Committee

183E. The Heritage Conservation Committee shall have the power to function independently for the purpose of preservation, conservation and maintenance of heritage buildings in so far as such power does not offend any other provisions of this Act or the rules made thereunder relating to construction or use of building.

Provided that for erection or re-erection in a heritage building or part thereof, or for restoration of any heritage building to its old shape, design or beauty in the case of unlawful demolition, or for making any change of internal or external wall, structural pattern, floor, roof, interior or exterior architectural floor, facade or skyline, or for any other change, of a heritage building, the provisions of Chapter XII of this Act and the rules made thereunder shall apply *mutatis mutandis.*

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(Section 17.)

Power of Corporation to require, purchase or take on lease heritage building

183F. Subject to the other provisions of this Act, the Corporation may acquire, purchase or take on lease any heritage building for the purpose of preservation and conservation thereof·

Provided that in the case of a heritage building declared as such for the purpose of preservation and conservation as required under sub-clause (ii) of clause (a) of sub-section (4) of section 31 of the West Bengal Town and Country (Planning and Development) Act, 1979, the approval of the concerned department of the State Government shall be taken. West Ben Act XIII of 1979

Transfer of right of development for the purpose of acquisition by agreement

183G. When the owner of any heritage building is not willing to preserve or conserve any heritage building, the Commissioner may, for the purpose of acquisition of such heritage building by agreement and on the recommendation of the Heritage Conservation Committee and with the approval of the Mayor-in-Council, allow the transfer of right of development of such heritage building, which shall be heritable and transferable, to the owner of such heritage building in such manner, and subject to such conditions, as may be prescribed

Explanation I—"Development" shall have the same meaning as in clause (7) of section 2 of the West Bengal Town and Country (Planning and Development) Act, 1979.

Explanation II—"Right of development of such heritage building" shall mean the right of development, in the prescribed manner, of such potentials as may be available in respect of such heritage building on a plot of land different from the land and building comprising the heritage building but in the same ward of the Corporation

Right of access to heritage building acquired by Corporation

183H Subject to such rules or regulations as may be made under this Act, every person shall have the right of access to any heritage building acquired by the Corporation.

Sub lease of heritage building

183I. The Corporation shall have the right to allow the transfer of right of development to the lessee of a heritage building where the unexpired period of the term of lease is for 90 years, and to take the heritage building on sub-lease by agreement, if there is provision for such sub-lease in the deed executed between the owner and the lessee, provided that the question of payment of premium or rent in such case to the owner shall not, notwithstanding any agreement in this behalf, arise, and if the owner as confirming party to the agreement waives the right to receive any further payment of such premium or rent

Permission of cocerned department of State Government before acquisition of heritage building

183J. If the Corporation considers that it is necessary to acquire any building declared as a heritage building for the purpose of preservation and conservation as required under sub-clause (ii) of clause (a) of sub-section (4) of section 31 of the West Bengal Town and Country (Planning and Development) Act, 1979, by agreement or under the Land Acquisition Act, 1894, permission of the concerned department of the State Government shall be taken before such acquisition. 1 of 1894

Power to exempt rates and taxes, etc on heritage building

183K If the owner of a heritage building enters into an agreement with the Corporation to maintain, preserve and conserve such heritage building properly at his own expenses, the Corporation may, in such case, exempt wholly or partly the owner of such heritage building from payment of rates or taxes or fees for supply of water or any other charge in respect of such heritage building.

Agreement with owner of heritage building pending acquisition

183L. (1) The Commissioner may, pending acquisition of a heritage building by the Corporation under this Act and with the approval of the Mayor-in-Council, propose to the owner of such heritage building to enter into an agreement with the Corporation for a specified period for the maintenance of such heritage building.

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(Section 17.)

(2) The agreement as aforesaid may provide for all or any of the following matters:—

(a) maintenance of the heritage building by the owner or by any other person willing to maintain the said heritage building;

(b) custody of the heritage building and the duties of the person who may be employed to watch it;

(c) the restrictions on the owner's right—

(i) to use the heritage building for any other purpose detrimental to its conservation,

(ii) to charge any fee for entry into, or inspection of, the heritage building, and

(iii) to build on or near the site of the heritage building.

Voluntary contribution and agreement with any voluntary organisation, person or company.

183M. (1) The Commissioner may receive voluntary contributions towards the cost of maintaining any heritage building and may give order as to the management and application of such contributions for the purpose of preservation and conservation of such heritage building.

(2) Subject to the approval of the Mayor-in-Council, the Commissioner may enter into any agreement with any person or voluntary organisation or company, whether incorporated or not, willing to preserve and conserve any heritage building on such terms and conditions as the Commissioner may determine.

Taking over management and control of heritage building

183N. (1) If the Commissioner, on receipt of any information, is satisfied that the owner of a heritage building fails to preserve or conserve the heritage building, the Commissioner may, when the heritage building is vacant and after hearing the owner, by order in writing, take over the management and control of such heritage building for the purpose of preservation and conservation thereof, suspending the right of the owner to transfer such heritage building for a maximum period of five years, subject to acquisition either by agreement or under the provisions of the Land Acquisition Act, 1894. 1 of 1894.

(2) The Commissioner shall thereafter notify the heritage building for letting it out by agreement to any person as tenant for the purpose as aforesaid, and the owner shall be entitled to an amount equal to the reasonable letting value of the heritage building as rent less the cost on account of preservation and conservation of the heritage building.

When heritage building ceases to be heritage building.

183O. If the Corporation decides that any heritage building has ceased to be of public interest or has lost its importance for any reason whatsoever, it may, with the approval of the State Government, declare that such heritage building has ceased to be a heritage building for the purposes of this Act.

Penalty.

183P. (1) Any person who destroys, removes, alters, defaces or misueses any heritage building or does any act, or abets in the commission thereof, in contravention of any provision of this chapter or the rules or the regulations made thereunder, shall be punishable with rigorous imprisonment for a term which may extend to three years and also with fine which may extend to fifty thousand rupees and, in default, with further rigorous imprisonment for six months.

(2) Any court convicting any person under this section shall, by order, direct such person to restore the heritage building to its former shape and beauty at his cost, and any failure to comply with such order shall be deemed to be a continuing offence and such person shall be punishable with an additional fine of rupees two hundred and fifty for every day during which such contravention or failure continues after conviction for the first such contravention.

Explanation.—For the purposes of this section, "person" shall include an owner, occupier, lessee, mortgagee, consultant, promoter or financier who supervises or causes erection, destruction, removal, defacement or misuse of any heritage building.'.

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(Section 18.)

Insertion of new sections 212A, 212B, 212C, 212D, 212E, 212F and 212G.

18. In Chapter XVIII of the principal Act, under the heading "*Registration of births and deaths and disposal of the dead*", the following sections shall be inserted:—

"Registration of births and deaths.

212A. Subject to the provisions of the Registration of Births and Deaths Act, 1969, the Corporation shall cause registration of births and deaths taking place within the area of the Corporation, and extracts of information therefrom shall be supplied, on application, in such form of a certificate, and on payment of such fee, as may be determined by regulations. 18 of 1969.

Information about birth.

212B. It shall be the duty of the father or the mother of every child born within the area of the Corporation or, in default of the father or the mother, of any relation of the child living in the same premises or, in default of such relation, of the person having charge of the child to give, to the best of his or her knowledge and belief, to the officer empowered in the area of the Corporation in this behalf, within twenty-one days from the date of birth of the child, information containing such particulars as are required under the Registration of Births and Deaths Act, 1969, or the rules made thereunder:

Provided that—

(a) in the case of an illegitimate child, no person shall, as father of such child, be required to give any information under this Act containing the particulars of birth of such child, and the officer empowered under this section shall not enter in the register the name of any person as father of such child except at the joint request of the mother and of the person acknowledging himself to be the father of such child, and such person shall, in such case, sign the register together with the mother;

(b) a person required to give information only in default of some other person shall not be bound to give such information if he believed and had reasonable grounds for believing that such information had been given;

(c) when a child is born in a hospital or a nursing home or a maternity home, none but the officer-in-charge thereof shall be bound to forward forthwith to the officer empowered under this section a report of such birth in such time and in such form as may, from time to time, be specified by the State Government.

Information respecting finding of new-born child.

212C. In case any new-born child is found exposed, it shall be the duty of any person finding such child or of any person in whose charge such child may be placed to give, to the best of his knowledge and belief, to the officer empowered under section 212B, within twenty-one days from the date of finding of such child, such information containing the particulars of birth of such child as such person possesses.

Information regarding death

212D. It shall be the duty of the nearest relation present at the time of the death or in attendance during the last illness of any person dying within the area of the Corporation and, in default of such relation, of any person present or in attendance at the time of the death and of the occupier of the premises in which, to his knowledge, the death took place and, in default of the person hereinbefore mentioned, of each inmate of such premises and of the undertaker or other person causing the corpse of the deceased person to be disposed of to give, to the best of his knowledge and belief, to the officer specially empowered in this behalf for the area within which the death took place, information containing such particulars as are required under the Registration of Births and Deaths Act, 1969, and the rules made thereunder, within twenty-one days from the date of its occurrence:

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(Section 19.)

Provided that—

(a) if the case of death is known to be a dangerous disease, the information as aforesaid shall be given within twelve hours of its occurrence;

(b) if the death of any person occurs in a hospital or a nursing home or a maternity home, it shall be the duty of none but the medical officer or other officer-in-charge thereof to forward forthwith a report of such death in such form as may, from time to time, be specified by the State Government.

Medical practitioner to certify cause of death

212E. In the case of a person who had been attended in his last illness by a duly qualified medical practitioner, such practitioner shall, within three days of his becoming cognizant of the death of such person, sign and forward to the officer specially empowered in this behalf a certificate of the cause of death of such person in such form as may, from time to time, be specified by the State Government, and the cause of death as stated in such certificate shall be entered in the register together with the name of the certifying medical practitioner.

Duties of police in regard to unclaimed corpses.

212F. It shall be the duty of the police to convey every unclaimed corpse to a registered burial or burning ground or other place for disposal of the dead or to a duly appointed mortuary and to inform thereafter the officer specially empowered in this behalf within whose jurisdiction such corpse was found.

Sextons etc not to bury etc. corpse

212G. No sexton or keeper of a registered burial or burning ground or other place for disposal of the dead, whether situated within the area of the Corporation or not, shall bury, burn or otherwise dispose of or allow to be buried, burnt or otherwise disposed of any corpse, unless such corpse is accompanied by a certificate in such form as may be prescribed and signed by an officer specially empowered in this behalf or by a registered medical practitioner or any other medical practitioner authorised by the State Government in this behalf.".

Insertion of new Chapter XXI

19. In Part V of the principal Act, after Chapter XX, the following chapter shall be inserted:—

"CHAPTER XXI

Planning and Development.

Preparation of Draft Development Plan.

239. (1) The Corporation shall prepare a Draft Development Plan for Howrah in consultation with the District Planning Committee or the Metropolitan Planning Committee, as the case may be, for a period of five years, and shall submit to the Urban Development Sub-Committee or the Metropolitan Planning Committee, as the case may be, at least one year before completion of the term of the preceding Draft Development Plan:

Provided that the Corporation shall prepare the first Draft Development Plan in accordance with the directions of the District Planning Committee or the Metropolitan Planning Committee, as the case may be.

(2) The Draft Development Plan for Howrah shall be a written statement, and shall include—

(a) the schemes of the Corporation for the development and other use of land or for any description of development or other use of such land including, in either case, such measures as the Corporation thinks fit for the improvement of the physical environment;

(b) detailed and specific scheme of the Corporation for conducting development programmes on such point or points as the Corporation thinks fit;

(c) such maps and diagrams as the Corporation thinks appropriate;

(d) existing land use pattern in maps or documents;

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(e) the scheme for future land use control by way of—

(i) identification and preservation of open spaces;

(ii) prohibition of filling up of tanks or water courses;

(iii) filling up of insanitary water courses;

(iv) protection of land surface through which sub-soil water sources are re-charged;

(v) provision for drainage network and outfalls;

(vi) provision of dumping grounds for solid wastes disposal;

(vii) street alignment;

(viii) provision for burning and burial grounds;

(ix) reclamation of waste lands; or

(x) providing activities of similar nature;

(f) regulation and restriction of sites for construction of buildings, huts or structures for the purposes of safety, disinfection, density control or pollution control;

(g) scheme for environmental improvement by way of restriction on felling of trees, planting of new trees and flowering of plants in public places and adding of house greenery and the like;

(h) scheme for control of pollution relating to water, soil, air, noise and odour;

(i) scheme for acquisition of land for the purpose of ensuring that the benefits of development activities are reaped by public institutions for community-welfare and not for speculative gains by private individuals.

(3) If the preceding Draft Development Plan has not been fully implemented, a statement shall be annexed with the Draft Development Plan, showing the due quantum of work and the reasons for such non-completion.

Financial statement in regard to Draft Development Plan

240 A financial statement shall be submitted with the Draft Development Plan containing—

(a) detailed particulars about the quantum of finance available for conducting the development programme under the said Draft Development Plan from—

(i) own resources of the Corporation with source-wise break-ups; and

(ii) corporate sector or household sector;

(b) the following particulars in detail:—

(i) credit plan or the terms and conditions for availing of the finance from corporate sector or household sector;

(ii) sources of fund for repayment of credit, if taken from corporate sector or household sector and the manner of repayment.

Modification of Draft Development Plan

241. The Corporation may, at any time but not more than once in every three years, propose to the District Planning Committee any revision or modification of the Draft Development Plan.

Annual Development Plan

242. (1) The Corporation shall prepare an Annual Development Plan for a period of one financial year, covering only the relevant portion of the Draft Development Plan for the concerned period, in consultation with the District Planning Committee, and submit the same to the State Government within the last week of the month of October of the year preceding the period for which the Annual Development Plan shall be prepared.

(2) The Annual Development Plan shall be prepared in accordance with the provisions of sub-section (2) of section 239 and section 240, which shall apply *mutatis mutandis*

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(3) The State Government shall, on receipt of the Annual Development Plan, consider it on the basis of the availability of fund for the purpose and shall, thereafter, approve the Annual Development Plan with necessary modification, if any

(4) The Corporation shall, within six months from the date of receipt of plan grant under sub-section (3) of section 60A, submit a report, stating the progress of work towards implementing the Annual Development Plan, either in full or in part, for which the said grant was sanctioned.

(5) The Corporation may, at any time but not more than once, revise or modify the Annual Development Plan with the approval of the State Government.

Provided that any modification or revision of the Annual Development Plan shall not contain anything which is not included in the Draft Development Plan for the period to which the Annual Development Plan relates.".

Substitution of new Schedule for Schedule III

20. For Schedule III of the principal Act, the following Schedule shall be substituted:—

"SCHEDULE III

PROFESSION, TRADE AND CALLING AND RATE OF ANNUAL TAX THEREON.

[*See* section 102]

Serial No	Profession, trade and calling.	Rate of annual tax.
	CLASS I	
1	As company or association or body of individuals, the paid-up capital of which is equivalent to twenty lakhs of rupees or upwards, and which exercises or carries on any profession, trade or calling whatsoever	Three thousand rupees.
	CLASS II	
2	As company or association or body of individuals, the paid-up capital of which is one lakh of rupees or above but less than twenty lakhs of rupees and which exercises or carries on any profession, trade or calling whatsoever.	One thousand and five hundred rupees.
3	As medical practitioner, licentiate in medicine or surgery, homoeopath, graduate of any veterinary college, dentist, vakil or advocate of the High Court, pleader, average adjuster, statistical reporter, astrologer, analyst, shroff or banian, freight broker or negotiator, who has been in the profession for nine years or more.	Ditto.
4	As sculptor, painter, stage or film actor or actress, singer, musician, magician, dancer, or impressionist, who is paying income-tax on his professional income.	Ditto.
5.	As broker or *dalal* employed in the wholesale transfer or purchase of import or export, country-produced silk or other merchandise or in house or landed property, Government securities, shares or bills of exchange.	Ditto.
6.	As proprietor of a newspaper, periodical, journal or other public media, the circulation in respect of which is five thousand copies or above per issue.	Ditto.

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Serial No.	Profession, trade and calling.	Rate of annual tax.
7.	As businessman, banker, travel agent, commission agent, engineer, architect, builder, contractor, auctioneer or carrier.	One thousand and five hundred rupees.
8.	As keeper of laboratory for pathological examination of blood, sputum, urine, stool or such other things, radiologist or owner of a X-ray clinic.	Ditto.
9.	As dealer in precious stones, or precious metals, or articles of precious stones or metals.	Ditto.
10.	As keeper of sophisticated hairdressing saloon providing more than average amenity to the customer, or a beauty parlour.	Ditto.
11.	As owner or occupier of a cotton, jute, hide, or other screw-house or press-house.	Ditto.
12.	As decorator, order supplier, retail trader or shopkeeper, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 200 per mensem or more.	Ditto.
13.	As printer, publisher, lithographer, engraver, die-sinker, xerox copyist, photographer, photo-typer, owner of a tutorial home, commercial school or college, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 200 per mensem or more.	Ditto.
14.	As owner or occupier of a market or a place of public entertainment, or a theatre or a cinema house, kept up for profit, or a cable television operator having 500 or more connections.	Ditto.
15.	As hotelkeeper, boarding-housekeeper, lodging-house-keeper, manufacturer, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 200 per mensem or more.	Ditto.
16.	As owner or occupier of a depot, godown or warehouse for storage of goods, or owner of a motor garage for keeping more than 5 cars, and for profit.	Ditto.
17.	As keeper of a hydrotherapy bath or other clinic or health resort.	Ditto.
18.	As keeper of a laundry, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 200 per mensem or more.	Ditto.
19.	As keeper of a hairdressing saloon, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 200 per mensem or more.	Ditto.
20.	As dyer or cleaner, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 200 per mensem or more.	Ditto.
21.	As tax or management consultant, consulting physician, practising surgeon, barrister, attorney, public accountant, proctor, or notary public.	Ditto.

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Serial No.	Profession, trade and calling.	Rate of annual tax.
22.	As dealer or seller of automobile spare parts, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 200 per mensem or more.	One thousand and five hundred rupees.
23.	As owner of hire-purchase business, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 200 per mensem or more.	Ditto.
24.	As owner of a music or dance school, the rent or fair letting value of which is Rs. 200 per mensem or more.	Ditto.
25.	As proprietor or keeper of a nursing home or a sanatorium.	Ditto.
26.	As bullion merchant, money-lender or financier.	Ditto.
27.	As sole or authorised agent or distributor of any merchandise or holder of dealership of any manufacturer or company.	Ditto.
28.	As wholesale trader of any commodity, merchant or exporter or importer.	Ditto.
29.	As keeper of a restaurant with floor shows including cabaret or orchestra.	Ditto.
30.	As cinema film distributor, cinema film producer or keeper of a cinema film studio, or a *jatra* or opera party.	Ditto.
31.	As owner of every bus, mini-bus, lorry or contract car.	Ditto.
32.	As owner of three or more taxi cabs, luxury taxi cabs, tempo vans, or matador vans, which are used for carrying passengers or goods on payment on hire.	Ditto.
33.	As bookmaker or turf accountant.	Ditto.
34.	As professional horse-breaker or race horse-trainer.	Ditto.
35.	As advertising agent.	Ditto.
36.	As stevedore or ship-chandier or clearing and forwarding agent.	Ditto.
37.	As keeper of a shop for the sale of intoxicating liquor or drug.	Ditto.
38.	As owner or lessee of a petrol/diesel filling station and service station.	Ditto.
39.	As marriage negotiator or caterer, who is paying income-tax.	Ditto.
	CLASS III	
40.	As company or association or body of individuals, the paid-up capital of which is rupees twenty-five thousand and above but less than rupees one lakh, and which exercises or carries on any profession, trade or calling whatsoever.	One thousand and two hundred rupees.
41.	As medical practitioner, licentiate in medicine or surgery, homoeopath, graduate of any veterinary college, dentist, vakil or advocate of the High Court, pleader, average adjuster, statistical reporter, analyst, astrologer, shroff or banian, freight broker or negotiator, who has been practising for six years or more but less than nine years.	Ditto.

The Howrah Municipal Corporation (Amendment) Act, 1999.

(Section 20.)

Serial No.	Profession, trade and calling.	Rate of annual tax.
42.	As Kaviraj or Hakim, who has been in the profession for nine years or more.	One thousand and two hundred rupees.
43.	As decorator, order supplier, retail trader or shopkeeper, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 100 per mensem or more but less than Rs. 200.	Ditto.
44.	As printer, publisher, lithographer, engraver, die-sinker, xerox copyist, photographer, phototyper, owner of a tutorial home, commercial school or college, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 100 per mensem or more but less than Rs. 200.	Ditto.
45.	As hotelkeeper, boarding-housekeeper, or manufacturer, the rent as charged by the owner or occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 100 per mensem or more but less than Rs. 200.	Ditto.
46.	As keeper of a laundry, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 100 per mensem or more but less than Rs. 200.	Ditto.
47.	As keeper of a hairdressing saloon, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 100 per mensem or more but less than Rs. 200.	Ditto.
48.	As dyer or cleaner, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 100 per mensem or more but less than Rs. 200.	Ditto.
49.	As dealer or seller of automobile spare parts, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 100 per mensem or more but less than Rs. 200.	Ditto.
50.	As owner of two taxi cabs, luxury taxi cabs, tempo vans, or matador vans, which are used for carrying passengers or goods for hire.	Ditto.
51.	As owner of a music or dance school, the rent or fair letting value of which is Rs. 100 per mensem or more but less than Rs. 200.	Ditto.
52.	As owner of a hire-purchase business, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 100 per mensem or more but less than Rs. 200.	Ditto.
53.	As a jockey licensed by any Turf Club in the State.	Ditto.
54.	As a cable television operator having more than 100 but less than 500 connections.	Ditto.

The Howrah Municipal Corporation (Amendment) Act, 1999.

(Section 20.)

Serial No	Profession, trade and calling.	Rate of annual tax.
	CLASS IV	
55	As company or association or body of individuals, the paid-up capital of which is less than rupees twenty-five thousand and which exercises or carries on any profession, trade or calling whatsoever.	Five hundred rupees.
56	As proprietor of a newspaper, periodical, journal or other public media, the circulation in respect of which is less than 5000 copies per issue	Ditto.
57	As sculptor, painter, stage or film actor or actress, singer, musician, magician or dancer, who is not paying income-tax.	Ditto.
58	As an order supplier or a retail shopkeeper or trader, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 50 per mensem or more but less than Rs 100.	Ditto.
59	As printer, lithographer, engraver, die-sinker, xerox copyist, photographer, phototyper, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs 50 per mensem or more but less than Rs. 100	Ditto
60	As decorator, publisher, hotelkeeper, boarding-housekeeper, lodging-housekeeper, manufacturer, or owner of a tutorial home, commercial school or college, who is not included in any other class in this Schedule.	Ditto.
61	As medical practitioner, licentiate in medicine or surgery, homoeopath, graduate of an veterinary college, dentist, vakil or advocate of the High Court, pleader, average adjuster, statistical reporter, analyst, astrologer, shroff or banian, freight broker or negotiator, who has been in the profession for more than three years but less than six years	Ditto.
62	As Kaviraj or Hakim, who has been in the profession for six years or more but less than nine years.	Ditto
63	As keeper of a laundry, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs 50 per mensem or more but less than Rs. 100	Ditto.
64	As keeper of a hairdressing saloon, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 50 per mensem or more but less than Rs 100.	Ditto.
65.	As dyer or cleaner, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs 50 per mensem or more but less than Rs. 100.	Ditto.
66	As dealer or seller of automobile spare parts, other than those mentioned elsewhere in this Schedule.	Ditto.
67	As owner of a hire-purchase business, who is not included in any other class in this Schedule	Ditto.

The Howrah Municipal Corporation (Amendment) Act, 1999.

(Section 20.)

Serial No.	Profession, trade and calling.	Rate of annual tax.
68.	As owner of a taxi cab, luxury taxi cab, tempo van, or matador van, which is used for carrying passengers or goods for hire.	Five hundred rupees.
69.	As keeper of a billiard-room.	Ditto.
70.	As owner of a music or dance school, the rent or fair letting value of which is Rs. 50 per mensem or more but less than Rs. 100.	Ditto.
71.	As insurance agent, or mukhtear, who has been in the profession for five years or more.	Ditto.
72.	As a poddar or money changer.	Ditto.
73.	As custom-house agent, or private detective.	Ditto.
74.	As a plumber, electrical fitter or gas-fitter who has been in the profession for more than five years.	Ditto.
75.	As professional draftsman, surveyor (including a licensed building surveyor or measurer).	Ditto.
76.	As licensed shipping broker, boat supplier, labour supplier.	Ditto.
77.	As manufacturer's representative.	Ditto.
78.	As marriage negotiator or caterer, who is not paying income-tax.	Ditto.
79.	As a cable television operator having 100 or less connections.	Ditto.
	CLASS V	
80.	As medical practitioner, licentiate in medicine or surgery, homoeopath, graduate of any veterinary college, dentist, vakil or advocate of the High Court, pleader, average adjuster, statistical reporter, analyst, astrologer, shroff or banian, freight broker or negotiator, who has been in the profession for three years or less.	Two hundred and fifty rupees.
81.	As Kaviraj or Hakim, who has been in the profession for more than three years but less than six years.	Ditto.
82.	As insurance agent, mukhtear whose practice is below five years.	Ditto.
83.	As order supplier, retail trader or shopkeeper, who is not mentioned elsewhere in this Schedule.	Ditto.
84.	As printer, lithographer, engraver, die-sinker, zerox copier, photographer, phototyper, the rent as charged by the owner or the occupier of whose place of business is less than Rs. 50.	Ditto.
85.	As dyer or cleaner, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 20 per mensem or more but less than Rs. 50.	Ditto.
86.	As keeper of a hairdressing saloon, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 20 per mensem or more but less than Rs. 50.	Ditto.

The Howrah Municipal Corporation (Amendment) Act, 1999.

(Section 20.)

Serial No.	Profession, trade and calling.	Rate of annual tax.
87.	As carriage dealer or horse dealer, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 20 per mensem or more.	Two hundred and fifty rupees.
88.	As plumber, electrical fitter, or gas-fitter, who is not included in Class IV.	Ditto.
89.	As keeper of a laundry, other than a laundry mentioned elsewhere in this Schedule.	Ditto.
90.	As owner of a steam ferry boat or a steam cargo boat.	Ditto.
91.	As palmist.	Ditto.
92.	As chalani trader or purchaser of goods in Calcutta for transport and sale beyond the limits of Calcutta.	Ditto.
93.	As practising apothecary.	Ditto.
94.	As owner of a music or dance school, the rent or fair letting value of which is less than Rs. 50 per mensem.	Ditto.
95.	As bond supplier or stamp vendor.	Ditto.
96.	As owner of an auto-rickshaw.	Ditto.
	CLASS VI	
97.	As retail trader or shopkeeper, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 10 per mensem or more but less than Rs. 20.	One hundred rupees.
98.	As keeper of an unsophisticated hairdressing saloon, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 10 per mensem or more but less than Rs. 20.	Ditto.
99.	As dyer or cleaner, the rent as charged by the owner or the occupier of whose place of business, or the fair letting value of whose place of business, is Rs. 10 per mensem or more but less than Rs. 20.	Ditto.
100.	As Kaviraj or Hakim who has been in profession for three years or less.	Ditto.
101.	As fortune-teller.	Ditto.
102.	As owner of a cargo boat or passenger boat, or bullock or buffalo cart, which is let out on hire.	Ditto.
103.	As owner of three or more jin-rickshaws, cycle-rickshaws, carriages, or handcarts, which are let out on hire.	Ditto.
	CLASS VII	
104.	As keeper of a shop or place of business, other than a shop or place of business mentioned elsewhere in this Schedule.	Fifty rupees.
105.	As pedlar, vendor of goods.	Ditto.
106.	As owner of less than three jin-rickshaws, cycle-rickshaws, carriages, or handcarts, which are let out on hire.	Ditto.
107.	As petition writer or bill writer.	Ditto.".

The Howrah Municipal Corporation (Amendment) Act, 1999.

(Section 21.)

Amendment of Schedule V

21. In Schedule V of the principal Act,—

(1) after the entry "Section 102, sub-section (1)" in column 1 headed "Section and sub-section, clause or proviso", and the corresponding entries in column 2 headed "Subject", and column 3 headed "Maximum fine or imprisonment that may be imposed", the following entries in column 1, column 2, and column 4 headed "Maximum daily fine that may be imposed" shall respectively be inserted —

"Section 102A, sub-section (5)	Failure to apply for certificate of enlistment	. .	Two hundred and fifty rupees",

(2) after the entry "Section 153, sub-section (3)" in column 1 headed "Section and sub-section, clause or proviso", and the corresponding entries in column 2 headed "Subject", column 3 headed "Maximum fine or imprisonment that may be imposed", and column 4 headed "Maximum daily fine that may be imposed", the following entries in column 1, column 2, column 3, and column 4 shall respectively be inserted —

"Section 154	Failure to convert service privy into sanitary toilet	Five thousand rupees	Five hundred rupees"

By order of the Governor,

S MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

NOTIFICATION

No. 2778-F.T. Calcutta, the 14th September, 1999.

In exercise of the power conferred by sub-section (3) of section 12 of the West Bengal State Tax on Professions, Trades, Callings and Employments Act, 1979 (West Ben. Act VI of 1979) (hereinafter referred to as the said Act), and in supersession of all previous notifications issued in this regard, the Governor is pleased hereby to specify that with effect from the 1st day of November, 1999, the areas mentioned in column (3) of the Schedule below constituting different ranges/units mentioned in column (2) of the said Schedule shall be the areas within the limits of which the officers mentioned in column (1) of the said Schedule shall exercise such powers, and perform such duties, as may be delegated by the Commissioner of Profession Tax appointed under sub-section (1) of section 12 of the said Act, subject to such conditions as may be imposed by the State Government:—

THE SCHEDULE

Officer	Name of the Range/Unit and Headquarters thereof	Specification of the areas
(1)	(2)	(3)
1. (a) Assistant Commissioner of Profession Tax, (b) Profession Tax Officer, and (c) Inspector of Profession Tax.	Calcutta North Range, Headquarters : Calcutta.	Areas included in the following police stations:— (a) Shyampukur, (b) Jorabagan, (c) Burtolla, (d) Burra Bazar, and (e) Jorasanko, as constituted by notification No. 102F/F-3798-70, dated the 30th November, 1970, issued by the Commissioner of Police, Calcutta.
2. (a) Assistant Commissioner of Profession Tax, (b) Profession Tax Officer, and (c) Inspector of Profession Tax.	Calcutta Central Range, Headquarters : Calcutta.	Areas included in the following police stations:— (a) Amherst Street, (b) Hare Street, (c) Muchipara, (d) Bowbazar, and (e) Taltala, as constituted by notification No. 102F/F-3798-70, dated the 30th November, 1970, issued by the Commissioner of Police, Calcutta.

Officer	Name of the Range/Unit and Headquarters thereof	Specification of the areas
(1)	(2)	(3)
3. (a) Assistant Commissioner of Profession Tax, (b) Profession Tax Officer, and (c) Inspector of Profession Tax.	Calcutta East Range, Headquarters : Calcutta.	Areas included in the following police stations:— (a) Cossipore, (b) Chitpore, (c) Manicktolla, (d) Beliaghata, (e) Fulbagan, (f) Narkeldanga, (g) Ultadanga, (h) Entally, (i) Beniapukur, and (j) Topsia, as constituted by notification No. 103F/F-3798-70, dated the 30th November, 1970, issued by the Commissioner of Police, Calcutta, as amended from time to time, and (k) Sub-division of Salt Lake of the district of North 24-Parganas.
4. (a) Assistant Commissioner of Profession Tax, (b) Profession Tax Officer, and (c) Inspector of Profession Tax.	Calcutta South Range, Headquarters : Calcutta.	Areas included in the following police stations:— (a) Ballygunge, (b) Bhowanipore, (c) Tollygunge, (d) Alipore, (e) New Alipore, (f) Karaya, (g) Gariahat, and (h) Lake, as constituted by notification No. 103F/F-3798-70, dated the 30th November, 1970, issued by the Commissioner of Police, Calcutta, as amended from time to time.
5. (a) Assistant Commissioner of Profession Tax, (b) Profession Tax Officer, and (c) Inspector of Profession Tax.	Calcutta West Range, Headquarters : Calcutta.	Areas included in the following police stations:— (a) Park Street, (b) Hastings, (c) North Port, (d) South Port, (e) Garden Reach, (f) Watgunge, (g) Ekbalpore, and (h) Taratola, as constituted by notification No. 102F/F-3798-70, dated the 30th November, 1970, issued by the Commissioner of Police, Calcutta, as amended from time to time.
6. Assistant Commissioner of Profession Tax.	West Bengal North Range, Headquarters : Siliguri.	(a) District of Darjeeling, (b) District of Jalpaiguri, (c) District of Coochbehar, (d) District of Maldah, and (e) Districts of Uttar Dinajpur and Dakshin Dinajpur.

Officer	Name of the Range/Unit and Headquarters thereof	Specification of the areas
(1)	(2)	(3)
7. Assistant Commissioner of Profession Tax.	West Bengal South Range, Headquarters : Howrah.	(a) District of Howrah, (b) District of Hooghly, (c) Sub-divisions of Jhargram and Sadar of the district of Midnapore, and (d) Sub-divisions of Tamluk, Ghatal, Contai and Haldia of the district of Midnapore.
8. Assistant Commissioner of Profession Tax.	West Bengal West Range, Headquarters : Asansol.	(a) Sub-divisions of Kalna, Katwa and Sadar of the district of Burdwan, (b) Sub-division of Durgapur of the district of Burdwan, (c) Sub-division of Asansol of the district of Burdwan, (d) District of Bankura, (e) District of Purulia, and (f) District of Birbhum.
9. Assistant Commissioner of Profession Tax.	West Bengal Central Range, Headquarters : Calcutta (Salt Lake).	(a) Sub-divisions of Alipore, Baruipur and Canning of the district of South 24-Parganas, (b) District of Nadia, (c) District of Murshidabad, (d) Sub-divisions of Diamond Harbour and Kakdwip of the district of South 24-Parganas, (e) Sub-divisions of Barasat, Bongaon and Basirhat of the district of North 24-Parganas, and (f) Sub-division of Barrackpore of the district of North 24-Parganas.
10. (a) Profession Tax Officer, and (b) Inspector of Profession Tax.	West Bengal North Unit-I, Headquarters : Siliguri.	District of Darjeeling.
11. (a) Profession Tax Officer, and (b) Inspector of Profession Tax.	West Bengal North Unit-II, Headquarters : Jalpaiguri.	District of Jalpaiguri.
12. (a) Profession Tax Officer, and (b) Inspector of Profession Tax.	West Bengal North Unit-III, Headquarters : Raigunge.	Districts of Maldah, Uttar Dinajpur and Dakshin Dinajpur.
13. (a) Profession Tax Officer, and (b) Inspector of Profession Tax.	West Bengal North Unit-IV, Headquarters : Coochbehar.	District of Coochbehar.

Officer	Name of the Range/Unit and Headquarters thereof	Specification of the areas
(1)	(2)	(3)
14. (a) Profession Tax Officer, and (b) Inspector of Profession Tax.	West Bengal South Unit-I, Headquarters : Howrah.	District of Howrah.
15. (a) Profession Tax Officer, and (b) Inspector of Profession Tax.	West Bengal South Unit-II, Headquarters : Serampore.	District of Hooghly.
16. (a) Profession Tax Officer, and (b) Inspector of Profession Tax.	West Bengal South Unit-III, Headquarters : Midnapore.	Sub-divisions of Jhargram and Sadar of the district of Midnapore.
17. (a) Profession Tax Officer, and (b) Inspector of Profession Tax.	West Bengal South Unit-IV, Headquarters : Tamluk.	Sub-divisions of Tamluk, Ghatal, Contai and Haldia of the district of Midnapore.
18. (a) Profession Tax Officer, and (b) Inspector of Profession Tax.	West Bengal West Unit-I, Headquarters : Durgapur.	Sub-division of Durgapur of the district of Burdwan.
19. (a) Profession Tax Officer, and (b) Inspector of Profession Tax.	West Bengal West Unit-II, Headquarters : Burdwan.	Sub-division of Kalna, Katwa and Sadar of the district of Burdwan.
20. (a) Profession Tax Officer, and (b) Inspector of Profession Tax.	West Bengal West Unit-III, Headquarters : Asansol.	Sub-division of Asansol of the district of Burdwan.
21. (a) Profession Tax Officer, and (b) Inspector of Profession Tax.	West Bengal West Unit-IV, Headquarters : Bankura.	District of Bankura.
22. (a) Profession Tax Officer, and (b) Inspector of Profession Tax.	West Bengal West Unit-V, Headquarters : Purulia.	District of Purulia.
23. (a) Profession Tax Officer, and (b) Inspector of Profession Tax.	West Bengal West Unit-VI, Headquarters : Suri.	District of Birbhum.
24. (a) Profession Tax Officer, and (b) Inspector of Profession Tax.	West Bengal Central Unit-I, Headquarters : 14, Beliaghata Road, Calcutta-15.	Police stations of Tiljola, Tangra and Kasba of Alipore sub-division of the district of South 24-Parganas.
25. (a) Profession Tax Officer, and (b) Inspector of Profession Tax.	West Bengal Central Unit-II, Headquarters : Krishnagar.	District of Nadia.
26. (a) Profession Tax Officer, and (b) Inspector of Profession Tax.	West Bengal Central Unit-III, Headquarters : Berhampore.	District of Murshidabad.
27. (a) Profession Tax Officer, and (b) Inspector of Profession Tax.	West Bengal Central Unit-IV, Headquarters : Diamond Harbour.	Police stations of Diamond Harbour, Falta, Kulpi, Mandirbazar, Mathurapur, Mograhat, Usthi and Raidighi of the Sub-division of Diamond Harbour and police stations of Kakdwip, Namkhana, Sagar, and Patharpratima of the Sub-division of Kakdwip of the district of South 24-Parganas.
28. (a) Profession Tax Officer, and (b) Inspector of Profession Tax.	West Bengal Central Unit-V, Headquarters : Barasat.	Sub-divisions of Barasat, Bongaon, and Basirhat of the district of North 24-Parganas.
29. (a) Profession Tax Officer, and (b) Inspector of Profession Tax.	West Bengal Central Unit-VI, Headquarters : Behala.	Police stations of Nodakhali, Budge Budge, Thakurpukur, Behala, Metiabruz, Maheshtala, Regent Park and Jadavpur of Alipore sub-division of the district of South 24-Parganas.

Officer	Name of the Range/Unit and Headquarters thereof	Specification of the areas
(1)	(2)	(3)
30. (a) Profession Tax Officer, and (b) Inspector of Profession Tax.	West Bengal Central Unit-VII, Headquarters : Baruipur.	Police stations of Baruipur, Sonarpur, Kultali, Jaynagar and Bhangore of the Sub-division of Baruipur, police stations of Canning, Gosaba and Basanti of the sub-division of Canning, and the police-station of Bishnupur of the district of South 24-Parganas.
31. (a) Profession Tax Officer, and (b) Inspector of Profession Tax.	West Bengal Central Unit-VIII, Headquarters : Barrackpore.	Sub-division of Barrackpore of the district of North 24-Parganas.

By order of the Governor,

N. BARMAN ROY,

Officer-on-Spl Duty and ex-officio
Dy. Secy. to the Govt. of West Bengal.

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PART III—Ordinances promulgated by the Governor of West Bengal under the Constitution of India.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

West Bengal Ordinance No. I of 1999

THE WEST BENGAL NATIONAL VOLUNTEER FORCE (AMENDMENT) ORDINANCE, 1999.

WHEREAS it is expedient to amend the West Bengal National Volunteer Force Act, 1949, for the purposes and in the manner hereinafter appearing; West Ben Act I of 1949

AND WHEREAS the Legislative Assembly of the State of West Bengal is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action;

The Governor is pleased, in exercise of the power conferred by clause (1) of article 213 of the Constitution of India, to make and promulgate the following Ordinance:—

Short title and commencement.

1. (1) This Ordinance may be called the West Bengal National Volunteer Force (Amendment) Ordinance, 1999.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint.

Amendment of section 8 of West Ben. Act I of 1949.

2. In sub-section (1) of section 8 of the West Bengal National Volunteer Force Act, 1949 (hereinafter referred to as the principal Act),—

(1) in the first proviso, for the words "fifty years", the words "fifty-five years" shall be substituted;

(2) in the second proviso, for the words "fifty-five years.", the words "sixty years." shall be substituted.

The West Bengal National Volunteer Force (Amendment) Ordinance, 1999.

(Section 3.)

Amendment of section 8A.

3. In section 8A of the principal Act,—

(1) in sub-section (1), for the figures and word "50 years", the figures and word "55 years" shall be substituted;

(2) in sub-section (2), for the figures and word "55 years.", the figures and word "60 years." shall be substituted.

SHYAMAL KUMAR SEN,

Governor of West Bengal.

The 16th September, 1999.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

HOME DEPARTMENT

Political

RESOLUTION

Dated Calcutta, the 9th July, 1999

The West Bengal Government have received with profound grief the news of the sad demise of Shri Niharendu Dutt Majumder, former State Minister, Government of West Bengal, who breathed his last on the 8th July, 1999 at his residence at Calcutta after prolonged illness. He was 95 years old.

A close associate of Netaji Subhas Chandra Bose, Shri Dutt Majumder was a member of the Labour Party in his early part of life. Subsequently, he became a member of the Congress Party and also of the Forward Block for a brief period. Besides politics, he was associated with many philanthropic and social activities.

Shri Dutt Majumder was first elected to the erstwhile Bengal Legislative Assembly from Barrackpore (Registered Factories) Assembly Constituency in 1937 and then again in 1946 and thereafter elected to the West Bengal Legislative Assembly from the same Constituency in 1947. He was inducted into the State Cabinet headed by Dr. Bidhan Chandra Roy, as Minister-in-Charge of Judicial and Legislative Departments during the years 1948-51 and Aboriginals and Backward Classes Branch of the Land and Land Revenue Department during the years 1951-52 in addition to being Minister-in-Charge of the Judicial and Legislative Departments. Shri Dutt Majumder was the last surviving member of the 1937 Bengal Legislative Assembly.

At the demise of Shri Dutt Mujumder, the State has lost a veteran politician as well as an able administrator. As a mark of respect to the departed soul, the Government of West Bengal declared all its offices except the Office of the Registrar of Assurances, Calcutta closed at 4-00 p.m. on the 9th July, 1999. The National Flag flew over all Government buildings at half-mast on the day.

By order of the Governor,
MANISH GUPTA,
Chief Secy. to the Govt. of West Bengal.

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 2976-F T

Calcutta, the 7th October, 1999

NOTIFICATION

The following draft of amendment in Schedule IV to the West Bengal Sales Tax Act, 1994 (West Ben Act XLIX of 1994) (hereinafter referred to as the said Act), which the Governor, in exercise of the power conferred by sub-section (1) of section 25 of the said Act, proposes to make retrospectively with effect from the 1st day of April, 1999, is hereby published, as required by sub-section (1) of section 25 of the said Act, for the information of persons likely to be affected thereby.

The draft will be taken into consideration after the expiry of a period of fourteen days from the date of publication of this notification in the *Official Gazette*, and any objection or suggestion, in writing, with respect thereto, which may be received by the undersigned before the expiry of the said period, shall be considered

Draft Amendment

In the said Act, in Schedule IV, in Part A, for serial No. 198 in column (1) and the entry relating thereto in column (2), *substitute* the following serial No. in column (1) and entries relating thereto in column (2):—

"198. Engineering goods including spare parts, components and accessories thereof but excluding those specified elsewhere in this Schedule or in any other Schedule.".

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio
Dy. Secy. to the Govt. of West Bengal

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 3022-F.T. Calcutta, the 12th October, 1999.

NOTIFICATION

In exercise of the power conferred by sub-section (1) of section 18 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), the Governor is pleased hereby to make the following amendments in this department notification No. 1109-F.T., dated the 20th April, 1995, as subsequently amended (hereinafter referred to as the said notification):—

Amendments

In the said notification, in the TABLE, in PART A,—

(1) after serial No. 154 in column (1) and the entries relating thereto in column (2) and column (3), *insert* the following serial No. in column (1) and entries relating thereto in column (2) and column (3) respectively:—

"154A. Timber, that is to say,— Seven".

(i) log;
(ii) plank, veneer and splint;
(iii) rafter;
(iv) sleeper;
(v) beam;
(vi) pillar;
(vii) plywood; and
(viii) sawn or sized timber, other than those specified in items (i) to (vii).";

(2) for serial No. 183 in column (1) and the entry relating thereto in column (2), *substitute* the following serial No. in column (1) and entries relating thereto in column (2):—

"183. Belting and hose of all varieties and descriptions.".

2. This notification shall come into force on the 1st day of November, 1999.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio *Dy. Secy. to the Govt. of West Bengal.*

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 3021-F.T. Calcutta, the 12th October, 1999.

NOTIFICATION

In exercise of the power conferred by sub-section (1) of section 25 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) (hereinafter referred to as the said Act), the Governor is pleased hereby to make, after giving by notification fourteen days' notice of his intention so to do, as required by sub-section (1) of section 25 of the said Act, the following amendments in Schedule IV to the said Act:—

Amendments

In the said Act, in Schedule IV, in PART A,—

(1) after serial No. 154 in column (1) and the entry relating thereto in column (2), *insert* the following serial No. in column (1) and entries relating thereto in column (2):—

"154A. Timber, that is to say,—
(i) log;
(ii) plank, veneer and splint;
(iii) rafter;
(iv) sleeper;
(v) beam;
(vi) pillar;
(vii) plywood; and
(viii) sawn or sized timber, other than those specified in items (i) to (vii).";

(2) for serial No. 183 in column (1) and the entry relating thereto in column (2), *substitute* the following serial No. in column (1) and entries relating thereto in column (2):—

"183. Belting and hose of all varieties and descriptions.".

2. This notification shall come into force on the 1st day of November, 1999.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio *Dy. Secy. to the Govt. of West Bengal.*

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KARTIKA 3] MONDAY, OCTOBER 25, 1999 [SAKA 1921

PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No 2474-L.—25th October, 1999.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information.—

West Bengal Act XII of 1999

THE CITY CIVIL COURT (AMENDMENT) ACT, 1999.

[Passed by the West Bengal Legislature]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 25th October, 1999]

An Act to amend the City Civil Court Act, 1953

WHEREAS it is expedient to amend the City Civil Court Act, 1953, for the purposes and in the manner hereinafter appearing, West Ben Act XXI of 1953

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows.—

Short title and commencement

1. (1) This Act may be called the City Civil Court (Amendment) Act, 1999.

(2) It shall come into force at once

Amendment of section 2 of West Ben Act XXI of 1953

2. In section 2 of the City Civil Court Act, 1953 (hereinafter referred to as the principal Act),—

(1) for clause (5), the following clause shall be substituted:—

'(5) "proceeding" includes any proceeding arising out of a suit of a civil nature and any other proceeding whatsoever of a civil nature not arising out of a suit;';

The City Civil Court (Amendment) Act, 1999.

(Sections 3-6.)

(2) in clause (6), for the figures "1882.", the figures "1882;" shall be substituted;

(3) after clause (6), the following clause shall be inserted:—
'(7) "suit" includes an appeal.'.

Amendment of section 7

3. In section 7 of the principal Act, the words "in the exercise of its ordinary original civil jurisdiction" shall be omitted.

Amendment of section 8

4. In section 8 of the principal Act, after sub-section (2), the following sub-section shall be inserted:—

"(3) Save as otherwise provided in the foregoing provisions of this section, the City Civil Court shall have jurisdiction and the High Court shall not have jurisdiction in respect of an appeal arising out of a suit or proceeding for the recovery of possession of any premises under the West Bengal Premises Tenancy Act, 1956.". West Ben Act XII of 1956

Insertion of new section 8A

5. After section 8 of the principal Act, the following section shall be inserted:—

'Revision 8A. A revision arising out of a suit or proceeding for the recovery of possession of any premises under the West Bengal Premises Tenancy Act, 1956, shall lie to the City Civil Court.

Explanation.—For the purposes of this section, "City Civil Court" shall be deemed to be a District Court within the meaning of section 115A of the Code of Civil Procedure, 1908.'. 5 of 1908

Saving and transfer of pending cases and proceedings

6. (1) Nothing in this Act shall affect any appeal or proceeding relating to the recovery of possession of any premises under the West Bengal Premises Tenancy Act, 1956, pending in the High Court on the date on which this Act comes into force, and every such appeal or proceeding shall be continued as if this Act had not been passed.

(2) All suits and proceedings of the value not exceeding thirty thousand rupees in each individual case relating to the recovery of possession of any premises under the West Bengal Premises Tenancy Act, 1956, pending in the City Civil Court on the date immediately before the date of coming into force of this Act, shall stand transferred to the Small Cause Court on the date on which this Act comes into force.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 2475-L.—25th October, 1999.—The following Act of the West Bengal Legislature, having been assented to by the President of India, is hereby published for general information:—

West Bengal Act XIII of 1999

THE PRESIDENCY SMALL CAUSE COURTS (WEST BENGAL AMENDMENT) ACT, 1999.

[*Passed by the West Bengal Legislature.*]

[Assent of the President of India was first published in the *Calcutta Gazette, Extraordinary*, of the 25th October, 1999.]

An Act to amend the Presidency Small Cause Courts Act, 1882, in its application to West Bengal.

WHEREAS it is expedient to amend the Presidency Small Cause Courts Act, 1882, in its application to West Bengal, for the purposes and in the manner hereinafter appearing; 15 of 1882

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the Presidency Small Cause Courts (West Bengal Amendment) Act, 1999.

(2) It shall come into force at once.

The Presidency Small Cause Courts (West Bengal Amendment) Act, 1999.

(Sections 2-4.)

Application of the Act

2. The Presidency Small Cause Courts Act, 1882 (hereinafter referred to as the principal Act), shall, in its application to West Bengal, be amended in the manner hereinafter provided.

Amendment of section 18 of Act 15 of 1882

3. In Chapter IV of the principal Act, section 18 shall be renumbered as sub-section (1) of that section and after sub-section (1) as so renumbered, the following sub-sections shall be inserted:—

"(2) Notwithstanding anything contained in section 19 or sub-section (1) of this section, but subject to the provisions of sub-clause (iii) of clause (1) of the First Schedule to the West Bengal Premises Tenancy Act, 1956, the Small Cause Court shall have jurisdiction to try all suits and proceedings for eviction of a tenant under Chapter III of the said Act as a civil court of ordinary original jurisdiction West Ben Act XII of 1956

(3) Notwithstanding anything contained elsewhere in this Act, in respect of suits and proceedings referred to in sub-section (2), the summons and process shall be served in the manner provided by the Code of Civil Procedure, 1908, for the service of summons and process.". 5 of 1908

Insertion of new section 37A

4. In Chapter VI of the principal Act, after section 37, the following section shall be inserted —

"Appeal and revision

37A. Notwithstanding anything to the contrary contained in this chapter or elsewhere in this Act, an appeal or revision arising out of a suit or proceeding under sub-section (2) of section 18 shall lie to the City Civil Court established under section 3 of the City Civil Court Act, 1953.". West Ben Act XXI of 1953

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt of West Bengal

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GOVERNMENT OF WEST BENGAL

FINANCE (TAXATION) DEPARTMENT

No. 3052-F.T. Calcutta, the 27th October, 1999.

NOTIFICATION

The following draft of amendment, which the Governor, in exercise of the power conferred by sub-section (1) of section 25 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) (hereinafter referred to as the said Act), proposes to make in Schedule IV to the said Act retrospectively with effect from the 1st day of April, 1999, is hereby published, as required by sub-section (1) of section 25 of the said Act, for the information of persons likely to be affected thereby.

The draft will be taken into consideration after the expiry of a period of fourteen days from the date of publication of this notification in the *Official Gazette*, and any objection or suggestion, in writing, with respect thereto, which may be received by the undersigned before the expiry of the said period, shall be considered.

Draft Amendment

In Schedule IV to the said Act, for serial No. 196 in column (1) and the entry relating thereto in column (2), *substitute* the following serial No. in column (1) and entries relating thereto in column (2):—

"196. Glass bottles, glass ampoules, vials.".

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio
Dy. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 3112-F.T. Calcutta, the 1st November, 1999.

NOTIFICATION

In exercise of the power conferred by section 104 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), the Governor is pleased hereby to make the following amendment in the West Bengal Sales Tax Rules, 1995, as subsequently amended (hereinafter referred to as the said rules):—

Amendment

In the said rules, in CHAPTER XIII, in PART I, in sub-rule (1) of rule 181A,—

(1) for the figures, letters and words "31st day of August every year", *substitute* the figures, letters and words "31st day of January every year";

(2) for the words "each of them for any year", *substitute* the words "each of them for the preceding year";

(3) in the proviso, in clause (b), for the words, figures and letters "the 30th day of September, 1999", *substitute* the words, figures and letters "the 31st day of January, 2000".

2. This notification shall come into force, and shall be deemed to have come into force, on the 1st day of September, 1999.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio
Dy. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 3113-F.T. Calcutta, the 1st November, 1999

NOTIFICATION

WHEREAS the Governor is of the opinion that it is necessary so to do with a view to preventing evasion of tax in respect of sale or purchase of goods in West Bengal;

NOW, THEREFORE, in exercise of the power conferred by section 75 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), the Governor is pleased hereby to make the following amendment in this department notification No. 1071-F.T., dated the 13th April, 1995, as subsequently amended (hereinafter referred to as the said notification):—

Amendment

In the said notification, after serial No. 28 and the entry relating thereto under the headings "Name of the place", "Address with Police Station", and "Mouza", *add* the following serial No. and entries under the headings "Name of the place", "Address with Police Station", and "Mouza" respectively:—

"29 Rupnarayanpur.	Police Station Salanpur, district Burdwan.	Benagaria, Jurisdiction List No. 37, Plot No. 65, Khatian No. 204.".

This notification shall come into force on the 1st day of November, 1999.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio
Dy. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No 3114-F.T. Calcutta, the 1st November, 1999.

NOTIFICATION

WHEREAS the Governor is satisfied that it is necessary so to do in the public interest;

NOW, THEREFORE, in exercise of the power conferred by sub-section (2) of section 18 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) (hereinafter referred to as the said Act), the Governor is pleased hereby to direct that tax shall be payable at the rate specified in column (2) of the Table below in respect of sales of such class of goods, by such category of dealers, as is specified in column (1), subject to the conditions specified in column (3), of the said Table:—

TABLE

Class of goods and category of dealers	Rate of tax (per centum)	Conditions
(1)	(2)	(3)
Sales of cardamom, in any form, being one of the varieties of spices within the purview of the entry in column (2) under the heading "Description of goods", against serial No. 69 in column (1) under the heading "Serial No.", in Part A of Schedule IV to the said Act, by a dealer in auction held at any auction centre in West Bengal under the auspices of the Spices Board, Ministry of Commerce, Government of India.	Three.	A certificate obtained from the Spices Board, Ministry of Commerce, Government of India, duly signed by a person authorised by the said Board in this behalf, to the effect that cardamom has been sold in auction held at an auction centre in West Bengal under the auspices of the said Board, and containing particulars of such sale, shall be produced by the dealer before the appropriate assessing authority.

2. This notification shall come into force with effect from the 1st day of November, 1999.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio
Dy. Secy. to the Govt. of West Bengal.

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PART IIIA—Ordinances promulgated by the Governor of West Bengal under the Constitution of India.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

West Bengal Ordinance No. II of 1999

THE WEST BENGAL SALES TAX (AMENDMENT) ORDINANCE, 1999.

WHEREAS it is expedient to amend the West Bengal Sales Tax Act, 1994, for the purposes and in the manner hereinafter appearing; West Ben Act XLIX of 1994

AND WHEREAS the Legislative Assembly of the State of West Bengal is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action;

The Governor is pleased, in exercise of the power conferred by clause (1) of article 213 of the Constitution of India, to make and promulgate the following Ordinance:—

Short title and commencement

1. (1) This Ordinance may be called the West Bengal Sales Tax (Amendment) Ordinance, 1999.

(2) It shall come into force at once.

The West Bengal Sales Tax (Amendment) Ordinance, 1999.

(Sections 2-5.)

Amendment of section 13 of West Ben Act XLIX of 1994

2. In sub-section (1) of section 13 of the West Bengal Sales Tax Act, 1994 (hereinafter referred to as the principal Act),—

(1) in clause (a), the words and figures "and goods specified in Schedule IV" shall be omitted with effect from the 1st day of November, 1999;

(2) in clause (c), the words and figures "and goods specified in Schedule IV" shall be omitted with effect from the 1st day of November, 1999.

Amendment of section 18

3. In section 18 of the principal Act, in sub-section (1), for the words ", other than those", the words ", including a sale" shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of April, 1999.

Amendment of section 20

4. In section 20 of the principal Act, in sub-section (2),—

(1) in clause (a),—

(a) the words, letter and brackets ", or clause (c)," shall be omitted, and

(b) the word "and" shall be omitted,

with effect from the 1st day of November, 1999,

(2) after clause (a), the following clause shall be inserted with effect from the 1st day of November, 1999.—

"(aa) (i) four *per centum* of such purchase price in respect of purchases of goods, other than goods specified in Schedule IV, or

(ii) tax as applicable to a sale of any goods specified in Schedule IV fixed by notification under sub-section (1) of section 18 on such purchase price in respect of purchase of goods specified in Schedule IV,

as relates to purchases referred to in clause (c) of sub-section (1) of section 13, and",

(3) after the proviso, the following proviso shall be added with effect from the 1st day of November, 1999:—

"Provided further that no tax shall be payable by a dealer under clause (a), or clause (c), of sub-section (1) of section 13 on purchase of any goods specified in Schedule IV where such dealer proves to the satisfaction of the Commissioner that on a prior sale of such goods in West Bengal, due tax payable under clause (c) of sub-section (1) of section 17 has been paid.".

Insertion of new Chapter IVA

5. In the principal Act, after Chapter IV, the following Chapter shall be inserted with effect from the 1st day of November, 1999:—

'CHAPTER IVA

Enrolment of transporter, carrier or transporting agent

Enrolment of transporter, carrier or transporting agent

29A For carrying out the purposes of section 68, section 72, and section 73, every transporter, carrier or transporting agent operating his transport business in West Bengal of transporting any consignment of taxable goods into, or outside, or within, West Bengal shall obtain a certificate of enrolment in such manner, and within such time, as may be prescribed, from the Commissioner.

The West Bengal Sales Tax (Amendment) Ordinance, 1999.

(Section 6.)

Explanation.—For the purposes of this section or section 62A, the expression "taxable goods" shall mean all goods excluding those goods sales of which are tax-free under section 24, but including raw jute, purchases of which are liable to tax under section 12.'.

Insertion of new section 46A

6. After section 46 of the principal Act, the following section shall be inserted:—

"Assessment deemed to be made in certain cases.

46A. (1) Notwithstanding anything contained in sub-section (1) of section 45 or sub-section (1) of section 45A, returns furnished in accordance with the provisions of sub-section (4) of section 30 by a registered dealer having a gross turnover of sales in a year below three crore rupees in respect of the year or years comprising the period or periods commencing on and from the day immediately following the latest year or part of a year comprising the period or periods for which assessment under sub-section (1) of section 45 has been made and ending on or before the 30th day of June, 1999 (hereinafter referred to as the eligible period) shall be accepted as correct and complete, and all assessments in respect of such eligible period shall, subject to the provisions of sub-section (2), be deemed to have been made under sub-section (1) of section 45 on the 31st day of December, 1999:

Provided that the provisions of this sub-section shall not apply in respect of any such year or part of a year where—

(a) a registered dealer has not furnished return together with receipted challan showing payment of tax and interest, if any, for any return period falling within the eligible period, or

(b) any assessment made under sub-section (1) of section 45 in respect of a registered dealer relating to any year falling within the eligible period has been set aside under section 79, section 80, or section 82, with the direction to make fresh assessment, or

(c) subsequent to any seizure made under section 66 of accounts, registers or documents of a registered dealer, any report indicating any evasion of tax by such registered dealer during any period falling within the eligible period has been received by the Commissioner prior to the date of coming into force of this sub-section.

(2) Where assessment is deemed to have been made under sub-section (1) in respect of a registered dealer relating to any year or part of a year falling within the eligible period and where it appears to the Commissioner on information or otherwise that in a return furnished by such registered dealer under section 30 in respect of any period of such year or part of a year,—

(a) certain sale prices, or parts of sale prices, have not been disclosed in such return, or have escaped levy of tax thereon at the appropriate rate, erroneously or otherwise, or

(b) the deductions from the gross turnover of sales were claimed under sub-section (3) of section 17 in such return, erroneously or otherwise, in excess of what is admissible under sub-section (3) of that section, or the deductions so claimed in such return are not supported by evidence referred to in sub-section (3) of that section, or

(c) claim for lower rate of tax has been preferred in such return under sub-section (2), or sub-section (2A), of section 17 in respect of any turnover of sales without any valid evidence referred to therein,

which has resulted in reduction of the amount of tax payable by such registered dealer or the State Government has suffered loss of revenue on any of the grounds referred to in clause (a), clause (b), or clause (c), of this sub-section on account of such

The West Bengal Sales Tax (Amendment) Ordinance, 1999.

(Section 7.)

registered dealer in respect of such year or part of such year, the Commissioner shall, within a period of four years from the date of assessment deemed to have been made in accordance with the provisions of sub-section (1), after giving such registered dealer a reasonable opportunity of being heard, reopen such assessment by an order in writing in the prescribed manner for making a fresh assessment of tax under sub-section (1) of section 45:

Provided that the fresh assessment under sub-section (1) of section 45 for such year shall be made, notwithstanding the provisions of section 48, on any date within two years from the date of passing the order in writing for reopening the assessment in respect of such year, which is deemed to have been made in accordance with the provisions of sub-section (1) of this section.

(3) Where an assessment in respect of a registered dealer has been deemed to have been made in accordance with the provisions of sub-section (1) for any year or part of a year falling within the eligible period, such registered dealer shall verify the related returns with his books of accounts and documents required to be furnished for substantiating his gross turnover of sales, claims for exemption from payment of tax or for payment of tax at a lower rate, as mentioned in such return, and if he finds that there is any short payment of tax or interest, he shall furnish a declaration in the prescribed form on or before the 30th day of June, 2000, together with a receipted challan showing payment of such balance amount of tax or interest.

(4) Where a dealer brings to the notice of the Commissioner by making an application to him within six months from the date of assessment deemed to have been made in accordance with the provisions of sub-section (1) in respect of any year that due to his error in fact or in law, an amount of tax or interest has been paid by him in excess of what was payable in respect of any return period falling within such year, the Commissioner may, if he is *prima facie* satisfied about such error, within one year from the date of receipt of such application, reopen such assessment, by an order in writing, in the prescribed manner, for making a fresh assessment of tax for such year under sub-section (1) of section 45:

Provided that the fresh assessment of tax under sub-section (1) of section 45 for such year shall be made, notwithstanding the provisions of section 48, on any date within two years from the date of passing of the order in writing for reopening of the assessment deemed to have been made in accordance with the provisions of sub-section (1) of this section in respect of such year.

(5) The Commissioner shall, while making the fresh assessment in pursuance of sub-section (2) in respect of any registered dealer for any period, direct such dealer to pay, in addition to the tax so assessed and penalty imposed, if any, under sub-section (1) of section 45, a sum not less than twice, but not exceeding thrice, the amount of tax assessed by way of further penalty:

Provided that no penalty under this sub-section shall be imposed where such registered dealer furnishes a declaration in accordance with the provisions of sub-section (3).".

Insertion of new section 62A.

7. After section 62 of the principal Act, the following section shall be inserted with effect from the 1st day of November, 1999:—

"Maintenance of accounts by transporter, carrier or transporting agent, and inspection, search and seizure of such accounts and goods transported.

62A. (1) Notwithstanding anything contained in any other law for the time being in force, any transporter, carrier or transporting agent, to whom the provisions of section 29A apply, shall maintain, in the prescribed form, proper account of taxable goods transported by him into, or outside, or within, West Bengal on account of any person, casual trader or dealer, being a consignee or consignor, as the case may be, and shall, on demand by the Commissioner, furnish such information to the Commissioner as may be required by the Commissioner in relation to transport of such goods by such transporter, carrier or transporting agent.

The West Bengal Sales Tax (Amendment) Ordinance, 1999.

(Section 7.)

(2) The accounts referred to in sub-section (1), and goods referred to in that sub-section and stored in a godown or warehouse in West Bengal, shall be open to inspection by the Commissioner at all reasonable time

(3) Where any transporter, carrier or transporting agent fails to maintain proper account in the prescribed form or fails to furnish information to the Commissioner as required by sub-section (1), the Commissioner may enter and search any place of transporting business or any other place where such transporter, carrier or transporting agent for the time being keeps any records or documents in relation to transport of goods, and the Commissioner may, for reasons to be recorded in writing, seize such records or documents

(4) Where any transporter, carrier or transporting agent has—

(a) received any consignment of taxable goods from any person, casual trader or dealer in West Bengal for transport of such consignment to any place outside, or within, West Bengal, or

(b) transported into West Bengal any consignment of taxable goods on account of any person, casual trader or dealer, and

the Commissioner has information that such person, casual trader or dealer is not in existence at the address given in the way bill, invoice, consignment note or any document of like nature in respect of any consignment of goods referred to in clause (a), or clause (b), the Commissioner may direct the transporter, carrier or transporting agent, by an order in writing, that—

(i) the consignment of goods referred to in clause (a) shall not be transported outside, or within, West Bengal, or

(ii) the consignment of goods referred to in clause (b) shall not be delivered,

till the matter is investigated into by the Commissioner or till a period of fifteen days (excluding Sunday or a public holiday declared under the Negotiable Instruments Act, 1881) expires from the date of communication of such direction to the transporter, carrier or transporting agent, whichever is earlier. 26 of 1881

(5) Where the Commissioner, after giving the person, casual trader or dealer referred to in clause (a), or clause (b), as the case may be, of sub-section (4), a reasonable opportunity of being heard or after causing an enquiry about the existence of such person, casual trader or dealer, is satisfied that such person, casual trader or dealer—

(a) is in existence at the address given in the way bill, invoice, consignment note or any document of like nature, the Commissioner shall forthwith withdraw, by an order in writing, his direction issued under sub-section (4) to the transporter, carrier or transporting agent, or

(b) is not in existence at the address given in the way bill, invoice, consignment note or any document of like nature, the transport of the consignment of taxable goods by such person, casual trader or dealer to any place outside, or within, or into, West Bengal, shall be deemed to be in contravention of the provisions of section 68, or section 73, as the case may be, and the Commissioner shall seize such consignment of goods under section 70.

The West Bengal Sales Tax (Amendment) Ordinance, 1999.

(Sections 8, 9.)

Amendment of section 88

8. In section 88 of the principal Act,—

(a) after sub-section (2), the following sub-section shall be inserted with effect from the 1st day of November, 1999:—

"(2A) Whoever, being a transporter, carrier or transporting agent, operates in contravention of section 29A his transport business in West Bengal of transporting any consignment of taxable goods into, or outside, or within, West Bengal without obtaining a certificate of enrolment, shall be punishable with simple imprisonment which may extend to six months or with fine not exceeding one thousand rupees or with both, and when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the period of continuance of the offence.";

(b) after sub-section (3), the following sub-section shall be inserted with effect from the 1st day of November, 1999:—

"(3A) Whoever, being a transporter, carrier or transporting agent, fails or neglects to comply with the provisions of section 62A, shall be punishable with simple imprisonment which may extend to six months or with fine not exceeding one thousand rupees or with both, and when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the period of continuance of the offence.";

(c) in sub-section (8), after the words "other actions under", the word, figures and letter "section 62A," shall be inserted with effect from the 1st day of November, 1999;

(d) in sub-section (9),—

(i) after the word, figure and brackets "sub-section (2),", the word, figure, letter and brackets "sub-section (2A)," shall be inserted with effect from the 1st day of November, 1999;

(ii) after the word, figure and brackets "sub-section (3),", the word, figure, letter and brackets "sub-section (3A)," shall be inserted with effect from the 1st day of November, 1999;

(e) in sub-section (10),—

(i) after the word, figure and brackets "sub-section (2),", the word, figure, letter and brackets "sub-section (2A)," shall be inserted with effect from the 1st day of November, 1999;

(ii) after the words "while that punishable under", the word, figure, letter and brackets "sub-section (3A)," shall be inserted with effect from the 1st day of November, 1999.

Amendment of section 90

9. In sub-section (1) of section 90 of the principal Act,—

(a) after the word, figure and brackets "sub-section (2),", the word, figure, letter and brackets "sub-section (2A)," shall be inserted with effect from the 1st day of November, 1999;

(b) after the word, figure and brackets "sub-section (3),", the word, figure, letter and brackets "sub-section (3A)," shall be inserted with effect from the 1st day of November, 1999.

SHYAMAL KUMAR SEN,

The 1st November, 1999. *Governor of West Bengal.*

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 2536-L.—3rd November, 1999.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act XIV of 1999

THE WEST BENGAL REGULATION OF RECRUITMENT IN STATE GOVERNMENT ESTABLISHMENTS AND ESTABLISHMENTS OF PUBLIC UNDERTAKINGS, STATUTORY BODIES, GOVERNMENT COMPANIES AND LOCAL AUTHORITIES ACT, 1999.

[*Passed by the West Bengal Legislature.*]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary,* of the 3rd November, 1999.]

An Act to provide for the regulation of recruitment in State Government establishments and establishments of public undertakings, statutory bodies, Government companies and local authorities in West Bengal.

WHEREAS it is expedient to provide for the regulation of recruitment in State Government establishments and establishments of public undertakings, statutory bodies, Government companies and local authorities in West Bengal with a view to providing equal opportunity to all citizens in matters relating to employment or appointment to any post in any such establishment;

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

The West Bengal Regulation of Recruitment in State Government Establishments and Establishments of Public Undertakings, Statutory Bodies, Government Companies and Local Authorities Act, 1999.

(Sections 1, 2.)

Short title, extent, commencement and application

1. (1) This Act may be called the West Bengal Regulation of Recruitment in State Government Establishments and Establishments of Public Undertakings, Statutory Bodies, Government Companies and Local Authorities Act, 1999.

(2) It extends to the whole of West Bengal.

(3) It shall come into force on such date as the State Government may, by notification, appoint.

(4) It shall apply to all posts in State Government establishments and establishments of public undertakings, statutory bodies, Government companies and local authorities, other than the posts which are required to be filled up either on the recommendations of—

(a) the Public Service Commission, West Bengal, or

(b) the West Bengal College Service Commission constituted under the West Bengal College Service Commission Act, 1978, or — West Ben Act LXII of 1978.

(c) the West Bengal Regional School Service Commission constituted under the West Bengal School Service Commission Act, 1997, in respect of any of the regions referred to in sub-section (2) of section 3 of the said Act, or — West Ben Act IV of 1997.

(d) any Municipal Service Commission constituted under any law for the time being in force, or

(e) the Co-operative Service Commission constituted under the West Bengal Co-operative Societies Act, 1983, — West Ben. Act XLV of 1983

or by promotion, or by absorption of persons declared surplus by the State Government or by absorption of such categories of casual workers and other workers as the State Government may by notification specify from time to time or by persons included in the exempted category.

Definitions

2. In this Act, unless the context otherwise requires,—

(1) "appointing authority", in relation to any post in a State Government establishment or establishment of a public undertaking or statutory body or Government company or local authority, means the authority empowered to make appointment to such post;

(2) "Director of Employment" means the Director of Employment, Government of West Bengal;

(3) "employment exchange" means any office or place established and maintained by the State Government for the collection and furnishing of information, either by the keeping of registers or otherwise, in respect of—

(a) persons who seek to engage employees,

(b) persons who seek employment, and

(c) vacancies to which persons seeking employment may be appointed;

(4) "establishment" means—

(a) any office, or

(b) any place where any industry, trade, business or occupation is carried on;

(5) "exempted category" means the category of persons seeking any job, declared by the State Government to be exempted category under section 3;

(6) "Government company" has the same meaning as in clause (18) of section 2 of the Companies Act, 1956; — 1 of 1956.

(7) "local authority" has the same meaning as in clause (23) of section 3 of the Bengal General Clauses Act, 1899; — Ben. Act I of 1899

The West Bengal Regulation of Recruitment in State Government Establishments and Establishments of Public Undertakings, Statutory Bodies, Government Companies and Local Authorities Act, 1999.

(Sections 3-7.)

(8) "notification" means a notification published in the *Official Gazette*;

(9) "public undertaking" means any industry, trade, business or occupation owned, controlled or managed by—

(a) the State Government or any department of the State Government; or

(b) a Government company; or

(c) a corporation established by or under a Central or State Act which is owned, controlled or managed by the State Government and in which not less than fifty-one per cent. of the paid up share capital is held by the State Government;

(10) "registrant" means the person who, seeking any employment, has registered his name in the employment exchange and whose name exists in such register of the employment exchange as is in force for the time being;

(11) "statutory body" means any board, corporation, or society, not being a local authority, set up under any law for the time being in force and the affairs of which are controlled by the State Government.

Exempted category

3. The State Government may, from time to time, by notification,—

(a) declare any class or category of persons to be exempted category for the purposes of this Act,

(b) reserve a percentage of vacancies in the posts in any Government establishment or establishment of any public undertaking, statutory body, Government company, or local authority, to be filled up by the persons from the exempted category,

(c) prescribe the procedure for filling up the vacancies as aforesaid, and

(d) provide for the relaxation of age-limit for the persons included in the exempted category.

Vacancies to be filled up by persons sponsored by employment exchange

4. After the commencement of this Act, all vacancies in the posts in any Government establishment or establishment of any public undertaking, statutory body, Government company or local authority shall be filled up by such persons as may be sponsored by an employment exchange.

Notification of vacancies to employment exchanges

5. Every appointing authority in any Government establishment or establishment of any public undertaking, statutory body, Government company or local authority shall notify to the employment exchange concerned, in the form of a requisition, every vacancy in any post in such establishment in accordance with the provisions of the Employment Exchanges (Compulsory Notification of Vacancies) Act, 1959, and the rules made thereunder, and shall state the qualifications, age, experience or any other requirement for filling up of such vacancy. 31 of 1959

Employment exchange to submit list of registrants to appointing authority.

6. The employment exchange shall, on receipt of the requisition under section 5, submit to the appointing authority a list of registrants, other than the registrants who belong to the exempted category, in order of seniority determined on the basis of the length of the period of registration in that employment exchange and in accordance with such principle of rotation as the Director of Employment may prescribe from time to time, and also in conformity with the qualification, age, experience or other requirement, if any, as stated in the requisition.

Recruitment of Scheduled Castes and Scheduled Tribes registrants.

7. In order to enable the appointing authority to fulfil the requirements of the West Bengal Scheduled Castes and Scheduled Tribes (Reservation of Vacancies in Services and Posts) Act, 1976, the employment exchange concerned shall forward to West Ben. Act XXVII of 1976

The West Bengal Regulation of Recruitment in State Government Establishments and Establishments of Public Undertakings, Statutory Bodies, Government Companies and Local Authorities Act, 1999.

(Sections 8-13.)

the appointing authority a list of registrants belonging to the Scheduled Castes and the Scheduled Tribes and having qualifications, age, experience and other requirements in conformity with the rules of recruitment to the concerned posts, in order of seniority, that is to say, in order of the length of the period of registration amongst the registrants belonging to the Scheduled Caste and the Scheduled Tribe respectively and in accordance with such principle of rotation as the Director of Employment may prescribe from time to time. It shall be the responsibility of the appointing authority to indicate clearly in the requisition the number of posts which are to be filled up by the candidates belonging to the Scheduled Caste and the Scheduled Tribe and the relaxations in the educational qualification and the age-limits for them.

Backward classes registrants

8. In order to enable the appointing authority to fulfil the requirements of the West Bengal Commission for Backward Classes Act, 1993, the employment exchange concerned shall forward to the appointing authority a list of registrants belonging to the backward classes and having qualifications, age, experience and other requirements in conformity with the rules of recruitment to the concerned posts in order of seniority, that is to say, in order of the length of the period of registration amongst the registrants belonging to the backward classes, and in accordance with such principle of rotation as the Director of Employment may prescribe from time to time. It shall be the responsibility of the appointing authority to mention in the requisition the number of posts which are to be filled up by the candidates belonging to the backward classes and the relaxations in the educational qualification and the age-limits for them.

West Ben. Act I of 1993.

Registrants being persons with disability

9. In order to enable the appointing authority to fulfil the requirements of the Persons With Disabilities (Equal Opportunities, Protection of Rights and Full Participation) Act, 1995 (hereinafter referred to in this section as the said Act), the employment exchange concerned shall forward to the appointing authority a list of registrants being persons with disability for each post reserved for them in terms of the provisions of Chapter VI of the said Act and the rules made thereunder. It shall be the responsibility of the appointing authority to mention in the requisition the number of posts reserved for such candidates to enable the employment exchange to sponsor names from such category.

1 of 1996

Ratio of candidates for a vacancy in a post

10. The number of candidates submitted to the appointing authority shall be in such ratio as the appointing authority may prescribe:

Provided that the ratio shall not be less than 20 candidates for each vacancy.

Power to prescribe age-limit, educational qualifications and physical standard

11. The State Government may, by notification, prescribe the minimum age-limits, educational qualifications, and physical standards for filling up of such categories of vacancies in the posts in any Government establishment or establishment of any public undertaking, statutory body, Government company or local authority as may be specified in the notification.

Power to exempt

12. The State Government may, from time to time, by notification exempt from all or any of the provisions of this Act such appointing authority, in respect of such category of post, and subject to such conditions, as may be specified in the notification.

Power to revise percentage of reservation.

13. Subject to the provisions of any other law for the time being in force, the State Government may, from time to time, by notification, revise the percentage of reservation for any category of registrants.

The West Bengal Regulation of Recruitment in State Government Establishments and Establishments of Public Undertakings, Statutory Bodies, Government Companies and Local Authorities Act, 1999.

(Sections 14-16.)

Model roster for recruitment.

14. The State Government may, by notification, prescribe model rosters for recruitment to posts in Government establishments or establishments of public undertakings, statutory bodies, Government companies or local authorities in order to ensure that vacancies in such posts are filled up in accordance with the provisions of this Act and any other law for the time being in force providing for reservations for any class or category of persons specified therein.

Penalty.

15. If any appointing authority fails to comply with, or contravenes, any provision of this Act, such appointing authority shall be liable to such disciplinary action, and to such major punishment, as may be determined by the disciplinary authority under such rules as are applicable to such appointing authority.

Saving and validation

16. Notwithstanding anything contained in this Act, no appointment made in any post in any State Government establishment or establishment of any public undertaking or statutory body or Government company or local authority after the coming into force of this Act shall be invalid if the process of filling up of such post has been initiated, and the names of candidates for filling up of such post have been collected, in accordance with the rules of recruitment to, or the procedure for filling up of, such post in force on the day immediately before the day on which this Act comes into force, and every such appointment shall be deemed to have been validly made as if this Act had not been passed.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART IIIA—Ordinances promulgated by the Governor of West Bengal under the Constitution of India.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

West Bengal Ordinance No. III of 1999

THE WEST BENGAL SALES TAX (SETTLEMENT OF DISPUTE) (AMENDMENT) ORDINANCE, 1999.

WHEREAS it is expedient to amend the West Bengal Sales Tax (Settlement of Dispute) Act, 1999, for the purposes and in the manner hereinafter appearing; West Ben. Act IV of 1999.

AND WHEREAS the Legislative Assembly of the State of West Bengal is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action;

The Governor is pleased, in exercise of the power conferred by clause (1) of article 213 of the Constitution of India, to make and promulgate the following Ordinance:—

Short title and commencement.

1. (1) This Ordinance may be called the West Bengal Sales Tax (Settlement of Dispute) (Amendment) Ordinance, 1999.

(2) It shall come into force at once.

The West Bengal Sales Tax (Settlement of Dispute) (Amendment) Ordinance, 1999

(Sections 2-6)

Amendment of section 5 of West Ben Act IV of 1999

2. In section 5 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 (hereinafter referred to as the principal Act),—

(1) to sub-section (3), the following proviso shall be added, and shall be deemed to have been added, with effect from the 1st day of July, 1999·—

"Provided that in a case where the provisions of sub-section (4) apply, the applicant shall also send a copy of the application made under sub-section (1) to the revisional authority before whom the revision is pending for the same period",

(2) after sub-section (3), the following sub-section shall be inserted, and shall be deemed to have been inserted, with effect from the 1st day of July, 1999 —

"(4) Where an appeal is pending before the appellate authority, and a revision is pending before the revisional authority, in respect of one and the same period, an application referred to in sub-section (1) shall only be made in respect of the pending appeal"

Amendment of section 7

3. For sub-section (1) of section 7 of the principal Act, the following sub-section shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of July, 1999·—

"(1) The amount payable by an applicant for settlement of dispute under this Act shall be determined under sub-section (2) of section 6,—

(a) where the dispute relates to any arrear tax in dispute, at the rate of thirty-three *per centum* of the arrear tax in dispute or the actual amount paid in respect of such arrear tax in dispute, whichever is higher, or

(b) where the dispute relates to any arrear interest in dispute and—

(i) there is also some arrear tax in dispute for the period to which such interest relates, at the rate of five *per centum* of the arrear tax in dispute for such period, or the amount of the arrear interest in dispute, whichever is less,

(ii) there is no arrear tax in dispute for the period to which such interest relates, at the rate of five *per centum* of the arrear interest in dispute".

Amendment of section 8

4. In sub-section (1) of section 8 of the principal Act, after the second proviso, the following proviso shall be inserted, and shall be deemed to have been inserted, with effect from the 1st day of July, 1999.—

"Provided also that in a case where the provisions of sub-section (4) of section 5 apply and a certificate of settlement is issued under this sub-section in respect of the appeal pending for a period, the revision pending for such period shall also be deemed to have been settled upon the issue of such certificate of settlement.".

Amendment of section 10

5. To section 10 of the principal Act, the following proviso shall be added, and shall be deemed to have been added, with affect from the 1st day of July, 1999 —

"Provided that where the provisions of sub-section (4) of section 5 apply, and a certificate of settlement is issued under sub-section (1) of section 8, in respect of the appeal pending for any period, the revision pending for such period shall also be deemed to have been withdrawn by the applicant upon the issue of such certificate of settlement from the date of making of the application by the applicant under sub-section (1) of section 5.".

Amendment of section 11

6. In section 11 of the principal Act, after the words "appeal or revision" in the two places where they occur, the words "or both, as the case may be," shall be inserted, and shall be deemed to have been inserted, with effect from the 1st day of July, 1999.

The West Bengal Sales Tax (Settlement of Dispute) (Amendment) Ordinance, 1999.

(Section 7.)

Amendment of section 12.

7. In sub-section (2) of section 12 of the principal Act,—

(1) for the words "the appeal or revision,", the words "the appeal or revision or both," shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of July, 1999,

(2) for the words "and such appeal or revision", the words "and such appeal or revision or both, as the case may be," shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of July, 1999, and

(3) for the words "in such appeal or revision", the words "in such appeal or revision or in both, as the case may be," shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of July, 1999.

SHYAMAL KUMAR SEN,

The 4th November, 1999. *Governor of West Bengal.*

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury etc.

GOVERNMENT OF WEST BENGAL
Labour Department

NOTIFICATION

No. 921-Emp. Dated, the 10th November, 1999.

In exercise of the power conferred by sub-section (3) of Section 1 of the West Bengal Regulation of Recruitment in State Government Establishments and Establishments of Public Undertakings, Statutory Bodies, Government Companies and Local Authorities Act, 1999 (West Ben. Act XIV of 1999), the Governor is pleased hereby to appoint the 15th day of November, 1999, as the date on which the said Act shall come into force.

By order of the Governor,

V. Subramanian
Secretary to the Govt. of
West Bengal.

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL
FINANCE (TAXATION) DEPARTMENT

No. 3147-F.T. Calcutta, the 10th November, 1999.

NOTIFICATION

The Governor is pleased hereby to create with effect from 1.11.99 an office of the Assistant Commissioner of Profession Tax, Calcutta Central Range with Headquarters at Calcutta (Salt Lake) and another office of the Assistant Commissioner, Profession Tax, West Bengal South Range with Headquarters at Howrah.

The Governor is also pleased to rename with effect from 1.11.99 the existing office of the Assistant Commissioner, Profession Tax, West Bengal South Range with Headquarters at Asansol as Assistant Commissioner, Profession Tax, West Bengal West Range with Headquarters at Asansol.

The Governor is further pleased to change with effect from 1.11.99 the existing names of the following offices of Profession Tax Officers as mentioned below against each of them:—

Serial No.	Existing Name	New Name
1.	West Bengal South Unit-I, Headquarters Durgapur.	West Bengal West Unit-I, Headquarters Durgapur.
2.	West Bengal South Unit-VIII, Headquarters Burdwan.	West Bengal West Unit-II, Headquarters Burdwan.
3.	West Bengal South Unit-III, Headquarters Asansol.	West Bengal West Unit-III, Headquarters Asansol.
4.	West Bengal South Unit-IV, Headquarters Bankura.	West Bengal West Unit-IV, Headquarters Bankura.
5.	West Bengal South Unit-VI, Headquarters Purulia.	West Bengal West Unit-V, Headquarters Purulia.
6.	West Bengal South Unit-VII, Headquarters Suri.	West Bengal West Unit-VI, Headquarters Suri.

The Governor is pleased also to change with effect from 1.11.99 the existing names of the following offices of Profession Tax Officers as mentioned below against each of them:—

Serial No.	Existing Name	New Name
1.	West Bengal Central Unit-II, Headquarters Howrah.	West Bengal South Unit-I, Headquarters Howrah.
2.	West Bengal Central Unit-III, Headquarters Serampur.	West Bengal South Unit-II, Headquarter Serampur.
3.	West Bengal South Unit-II, Headquarters Midnapur.	West Bengal South Unit-III, Headquarters Midnapur.
4.	West Bengal South Unit-V, Headquarters Tamluk.	West Bengal South Unit-IV, Headquarters Tamluk.
5.	West Bengal Central Unit-IV, Headquarters Krishnanagore.	West Bengal Central Unit-II, Headquarters Krishnanagore.
6.	West Bengal Central Unit-V, Headquarters Baharampur.	West Bengal Central Unit-III, Headquarters Baharampur.
7.	West Bengal Central Unit-VI, Headquarters Diamond Harbour.	West Bengal Central Unit-IV, Headquarters Diamond Harbour.
8.	West Bengal Central Unit-VIII, Headquarters Barasat.	West Bengal Central Unit-V, Headquarters Barasat.
9.	West Bengal Central Unit-IX, Headquarters Behala.	West Bengal Central Unit-VI, Headquarters Behala.
10.	West Bengal Central Unit-X, Headquarters Baruipur.	West Bengal Central Unit-VII, Headquarters Baruipur.
11.	West Bengal Central Unit-XI, Headquarters Barrackpur	West Bengal Central Unit-VIII, Headquarters Barrackpur.

The Governor is pleased to declare that the office of the Profession Tax Officer, West Bengal Central Unit-VII with Headquarters at Salt Lake shall be amalgamated with effect from 1.11.99 with the office of the Assistant Commissioner, Profession Tax, Calcutta East Range with Headquarters at Calcutta (Salt Lake).

The names of all other existing establishments of Profession Tax Offices under the Directorate of Commercial Taxes which are not mentioned in this order shall remain unchanged and they shall continue to function as before.

By order of the Governor,

N. BARMAN ROY,

Officer-on-Spl. Duty and ex officio
Dy. Secy. to the Govt. of West Bengal.

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KARTIKA 19] WEDNESDAY, NOVEMBER 10, 1999 [SAKA 1921

PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 3149-F.T. Calcutta, the 10th November, 1999.

NOTIFICATION

In exercise of the power conferred by section 104 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), the Governor is pleased hereby to make the following amendments in the West Bengal Sales Tax Rules, 1995, as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules,—

(1) in CHAPTER III, in rule 5, in sub-rule (3), in the proviso, in clause (b), for the words, figures and letters "the 31st day of December, 1998.", *substitute* the words, figures and letters "the 31st day of December, 1999.";

(2) in CHAPTER V,—

(a) for rule 36, *substitute* the following rule:—

"Exemption from tax on sales to the agencies of the United Nations.

36. Where any dealer makes sales of any goods to any of the following organisations and specialised agencies of the United Nations in West Bengal for its official use, such dealer may, for the purpose of determining his taxable turnover of sales, claim deduction of such sales under sub-clause (xi) of clause (a) of sub-section (3) of section 17 from his gross turnover of sales:—

(a) United Nations Development Programme,

(b) World Health Organisation,

(c) International Labour Organisation,

(d) United Nations Children's Fund,

(e) Food and Agricultural Organisation,

(f) World Food Programme,

(g) United Nations Educational, Scientific and Cultural Organisation,

(h) United Nations Population Fund,

(i) United Nations Information Centre,

(j) United Nations Industrial Development Organisation,

(k) United Nations Aids, and

(l) United Nations Drugs Programme:

Provided that no claim for deduction shall be allowed unless the dealer selling the goods furnishes a certificate issued in this behalf and duly signed by the appropriate authority or the officer of the organisation or specialised agency, as the case may be, authorised by the said authority.";

(b) for rule 41, *substitute* the following rule:—

Exemption from tax on sales of certain fruit and vegetable products etc manufactured in small scale industrial units in West Bengal

41. Where a dealer makes sales of—

(a) (i) jam,

(ii) jelly,

(iii) marmalade,

(iv) pickles,

(v) *amsatta*,

(vi) *chutney*,

(vii) *kasundi*,

(viii) sauce, or

(ix) ketchup, or

(b) vinegar made from fruits or vegetables, or

(c) (i) fruit pulp, or

(ii) fruit peels, or

(d) processed fruits, that is to say, candied, crystallised or glaced fruits, or

(e) (i) vegetable pulp,

(ii) vegetable peels,

(iii) vegetable juice, or

(iv) vegetable *sarbat*, or

(f) (i) fruit juices,

(ii) fruit syrups,

(iii) fruit concentrates,

(iv) fruit squashes,

(v) fruit cordials, or

(vi) fruit *sarbat*, or

(g) canned, bottled or any other preserved fruits, or

(h) processed food, commonly known as instant food, that is to say, pre-cooked or curried vegetable, or vegetable soup,

manufactured in his small-scale industrial unit in West Bengal, registered with the Directorate of Cottage and Small-Scale Industries, Government of West Bengal, and where investment by such dealer in plant and machinery of such unit is less than five lakh rupees, such dealer may deduct such sales under sub-clause (xi) of clause (a) of sub-section (3) of section 17 from his gross turnover of sales.";

(c) in rule 42, to sub-rule (2), *add* the following proviso at the end:—

"Provided that in a case where—

(i) tea (including containers and other materials for its packing sold along with the tea) cannot be exported by the purchasing dealer out of the territory of India for reasons beyond the control of such purchasing dealer within a period of six months from the date of such sale as specified in clause (a) of this sub-rule; and

(ii) the dealer making such sale in auction as referred to in sub-rule (1) before the expiry of the said period of six months makes an application to the Commissioner, stating all particulars in respect of such sale of tea and in respect of the intended export thereof by the purchasing dealer and the reason for seeking extension of such period to such date as may be required by such purchasing dealer to effect the export of such goods,

the Commissioner may, if he is satisfied with the reasons shown in the application for extension referred to in clause (ii) of this proviso, extend, by an order in writing, such period to such date as he thinks fit and proper.";

(d) for rule 48A, *substitute* the following rule:—

"Exemption from tax on certain sales of spice in powdered form.

48A. Where the Ramakrishna Mission Blind Boys' Academy, Narendrapur, South 24-Parganas, West Bengal,—

(i) manufactures spice in powdered form, and

(ii) make sales of such spice on or after the 1st day of May, 1995 (hereinafter referred to as the said date),

it may, for the purpose of determining its taxable turnover of sales, deduct such sales, effected on or after the said date, under sub-clause (xi) of clause (a) of sub-section (3) of section 17 from its gross turnover of sales.";

(3) in CHAPTER XV, in PART I, in rule 214B, to sub-rule (1), *add* the following proviso at the end:—

"Provided that the requirement of a declaration under this sub-rule shall not apply where any consignment of gold is transported by, or on account of, a banking company as defined in the Banking Regulation Act, 1949 (10 of 1949).".

2. In this notification,—

(a) sub-clause (b), and sub-clause (d), of clause (2) shall come into force, and shall be deemed to have come into force, on the 1st day of May, 1995;

(b) clause (1) shall come into force, and shall be deemed to have come into force, on the 1st day of January, 1999; and

(c) sub-clause (a), and sub-clause (c), of clause (2) and clause (3) shall come into force on the 1st day of November, 1999.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio
Dy. Secy. to the Govt. of West Bengal.

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 3177-F.T. Calcutta, the 15th November, 1999.

NOTIFICATION

WHEREAS the Governor is satisfied that it is necessary so to do in the public interest;

NOW, THEREFORE, in exercise of the power conferred by sub-section (5) of section 8 of the Central Sales Tax Act, 1956 (74 of 1956), the Governor is pleased hereby to make the following amendments in this department notification No. 1918-F.T., dated the 2nd May, 1985, as subsequently amended (hereinafter referred to as the said notification):—

Amendments

In the said notification,—

(a) for the figures, letters and words "1st day of May, 1995,", *substitute* the figures, letters and words "1st day of April, 1999,";

(b) for the words, figures and brackets "referred to in sub-rule (1) of rule 83 of the West Bengal Sales Tax Rules, 1995, duly countersigned by the dealer from whom such iron and steel were purchased.", *substitute* the following words, figures, letters and brackets:—

"in the following form, duly filled in and signed by the dealer from whom such iron steel have been purchased:—

FORM OF DECLARATION

Serial No. ..... Dated .....

To

..... (Purchaser)

..... (Address), holder of Registration Certificate No. .....dated ..... under the Central Sales Tax Act, 1956 (74 of 1956) of ..... Charge.

Dear Sirs,

We (name) .....

of (address) .....

.....

holding [Certificate of Registration No. ..... under the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994)], of ..... Charge, hereby declare that we have sold to you iron and steel (declared goods) detailed in the statement below:—

Sl No	Bill/Cash Memo No	Date	Description of goods sold	Amount

Total

Total Rupees (in words) .....

Yours faithfully,

Signature .....

Name in full .....

Designation .....

Note.—This declaration should bear a consecutive issue number of the office of the dealer giving the declaration and a true copy of the same should be retained by him.".

2 This notification shall come into force, and shall be deemed to have come into force, on the first day of April, 1999

By order of the Governor,

N BARMAN ROY,
Officer-on-Spl. Duty and ex officio *Dy. Secy to the Govt. of West Bengal*

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AGRAHAYANA 1] MONDAY, NOVEMBER 22, 1999 [SAKA 1921

PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 2701-L.--22nd November, 1999.—The Governor having been pleased to order, under rule 66 of the Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons which accompanies it, in the *Calcutta Gazette*, the Bill and the Statement of Objects and Reasons are accordingly hereby published for general information:—

Bill No. 16 of 1999

THE INDIAN CHRISTIAN MARRIAGE (WEST BENGAL AMENDMENT) BILL, 1999.

A

BILL

to amend the Indian Christian Marriage Act, 1872, in its application to West Bengal.

WHEREAS it is expedient to amend the Indian Christian Marriage Act, 1872, in its application to West Bengal, for the purposes and in the manner hereinafter appearing; 15 of 1872

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the Indian Christian Marriage (West Bengal Amendment) Act, 1999.

(2) It shall come into force at once.

The Indian Christian Marriage (West Bengal Amendment) Bill, 1999.

(Clauses 2-14.)

Application of the Act.

2. The Indian Christian Marriage Act, 1872 (hereinafter referred to as the principal Act) shall, in its application to West Bengal, be amended for the purposes and in the manner hereinafter provided.

Amendment of section 3 of Act 15 of 1872.

3. In section 3 of the principal Act, for the words and figures beginning with ' "Registrar General of Births, Deaths and Marriages" ' and ending with "the Births, Deaths and Marriages Registration Act, 1886.", the words ' "Registrar General of Marriages" means the Registrar General of Marriages of the State of West Bengal.' shall be substituted.

Amendment of section 29

4. In section 29 of the principal Act, for the words "Registrar General of Births, Deaths and Marriages.", the words "Registrar General of Marriages." shall be substituted.

Amendment of section 30

5. In section 30 of the principal Act, for the words "Registrar General of Births, Deaths and Marriages", the words "Registrar General of Marriages" shall be substituted.

Amendment of section 31

6. In section 31 of the principal Act, for the words "Registrar General of Births, Deaths and Marriages,", the words "Registrar General of Marriages," shall be substituted.

Amendment of section 34

7. In section 34 of the principal Act, for the words "Registrar General of Births, Deaths and Marriages.", the words "Registrar General of Marriages." shall be substituted.

Amendment of section 36

8. In section 36 of the principal Act, for the words "Registrar General of Births, Deaths and Marriages.", the words "Registrar General of Marriages." shall be substituted.

Amendment of section 37

9. In section 37 of the principal Act, for the words "Registrar General of Births, Deaths and Marriages,", the words "Registrar General of Marriages," shall be substituted.

Amendment of section 55

10. In section 55 of the principal Act, for the words "Registrar General of Births, Deaths and Marriages" in the two places where they occur, the words "Registrar General of Marriages" shall be substituted.

Amendment of section 62

11. In sub-section (1) of section 62 of the principal Act, for the words "Registrar General of Births, Deaths and Marriages", the words "Registrar General of Marriages" shall be substituted.

Amendment of section 78

12. In section 78 of the principal Act, for the words "Registrar General of Births, Deaths and Marriages,", the words "Registrar General of Marriages," shall be substituted.

Amendment of section 79

13. In section 79 of the principal Act, for the words "Registrar General of Births, Deaths and Marriages", the words "Registrar General of Marriages" shall be substituted.

Amendment of section 81.

14. In section 81 of the principal Act, for the words "Registrar General of Births, Deaths and Marriages", the words "Registrar General of Marriages" shall be substituted.

The Indian Christian Marriage (West Bengal Amendment) Bill, 1999.

STATEMENT OF OBJECTS AND REASONS.

In view of separation of functions of the Registrar General of Births, Deaths and Marriages, and the registration of births and deaths having been entrusted to a different authority by a separate law enacted by Parliament, it is necessary to change the designation of Registrar General of Births, Deaths and Marriages to that of the Registrar General of Marriages by appropriate amendments of the Indian Christian Marriage Act, 1872 (15 of 1872).

2. The Bill has been framed with the above object in view.

3. There is no financial implication involved in the Bill.

CALCUTTA,
The 22nd November, 1999.

NISITH ADHIKARY,
Member-in-charge.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 2702-L.—22nd November, 1999.—The Governor having been pleased to order, under rule 66 of the Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons which accompanies it, in the *Calcutta Gazette*, the Bill and the Statement of Objects and Reasons are accordingly hereby published for general information:—

Bill No. 17 of 1999

THE PARSI MARRIAGE AND DIVORCE (WEST BENGAL AMENDMENT) BILL, 1999.

A
BILL

to amend the Parsi Marriage and Divorce Act, 1936.

WHEREAS it is expedient to amend the Parsi Marriage and Divorce Act, 1936, in its application to West Bengal, for the purpose and in the manner hereinafter appearing; 3 of 1936

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement.

1. (1) This Act may be called the Parsi Marriage and Divorce (West Bengal Amendment) Act, 1999.

(2) It shall come into force at once.

The Parsi Marriage and Divorce (West Bengal Amendment) Bill, 1999.

(Clauses 2, 3.)

Application of the Act

2. The Parsi Marriage and Divorce Act, 1936 (hereinafter referred to as the principal Act) shall, in its application to West Bengal, be amended for the purpose and in the manner hereinafter provided.

Amendment of section 9 of Act 3 of 1936

3. In section 9 of the principal Act, for the words "Registrar-General of Births, Deaths and Marriages", the words "Registrar General of Marriages" shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

In view of separation of functions of the Registrar General of Births, Deaths and Marriages, and the registration of births and deaths having been entrusted to a different authority by a separate law enacted by Parliament, it is necessary to change the designation of Registrar-General of Births, Deaths and Marriages to that of the Registrar General of Marriages in section 9 of the Parsi Marriage and Divorce Act, 1936 (3 of 1936).

2. The Bill has been framed with the above object in view.

3. There is no financial implication involved in the Bill.

CALCUTTA,
The 22nd November, 1999.

NISITH ADHIKARY,
Member-in-charge.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Secy. to the Govt. of West Bengal.

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PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No 2703-L.—22nd November, 1999 —The Governor having been pleased to order, under rule 66 of the Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons which accompanies it, in the *Calcutta Gazette*, the Bill and the Statement of Objects and Reasons are accordingly hereby published for general information:—

Bill No. 18 of 1999

THE SPECIAL MARRIAGE (WEST BENGAL AMENDMENT) BILL, 1999.

A
BILL

to amend the Special Marriage Act, 1954, in its application to West Bengal

WHEREAS it is expedient to amend the Special Marriage Act, 1954, in its application to West Bengal, for the purpose and in the manner hereinafter appearing; 43 of 1954

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the Special Marriage (West Bengal Amendment) Act, 1999.

(2) It shall come into force at once.

The Special Marriage (West Bengal Amendment) Bill, 1999.

(Clauses 2, 3.)

Application of the Act

2. The Special Marriage Act, 1954 (hereinafter referred to as the principal Act) shall, in its application to West Bengal, be amended for the purpose and in the manner hereinafter provided.

Amendment of section 48 of Act 43 of 1954

3. In section 48 of the principal Act, for the words "Registrar-General of Births, Deaths and Marriages", the words "Registrar General of Marriages" shall be substituted.

STATEMENT OF OBJECTS AND REASONS.

In view of separation of functions of the Registrar General of Births, Deaths and Marriages, and the registration of births and deaths having been entrusted to a different authority by a separate law enacted by Parliament, it is necessary to change the designation of Registrar-General of Births, Deaths and Marriages to that of the Registrar General of Marriages in section 48 of the Special Marriage Act, 1954 (43 of 1954).

2. The Bill has been framed with the above object in view.

3. There is no financial implication involved in the Bill.

CALCUTTA,
The 22nd November, 1999.

NISITH ADHIKARY,
Member-in-charge.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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AGRAHAYANA 3] WEDNESDAY, NOVEMBER 24, 1999 [SAKA 1921

PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 2716-L.—24th November, 1999.—The Governor having been pleased to order, under rule 66 of the Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons which accompanies it, in the *Calcutta Gazette*, the Bill and the Statement of Objects and Reasons are accordingly hereby published for general information:—

Bill No. 19 of 1999

THE WEST BENGAL NATIONAL VOLUNTEER FORCE (AMENDMENT) BILL, 1999.

A
BILL

to amend the West Bengal National Volunteer Force Act, 1949.

WHEREAS it is expedient to amend the West Bengal National Volunteer Force Act, 1949, for the purposes and in the manner hereinafter appearing; West Ben Act I of 1949.

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement.

1. (1) This Act may be called the West Bengal National Volunteer Force (Amendment) Act, 1999.

(2) It shall be deemed to have come into force on the 17th day of September, 1999.

The West Bengal National Volunteer Force (Amendment) Bill, 1999.

(Clauses 2-4.)

Amendment of seciton 8 of West Ben Act I of 1949

2. In sub-section (1) of section 8 of the West Bengal National Volunteer Force Act, 1949 (hereinafter referred to as the principal Act),—

(1) in the first proviso, for the words "fifty years", the words "fifty-five years" shall be substituted;

(2) in the second proviso, for the words "fifty-five years.", the words "sixty years." shall be substituted.

Amendment of section 8A

3. In section 8A of the principal Act,—

(1) in sub-section (1), for the figures and word "50 years", the figures and word "55 years" shall be substituted;

(2) in sub-section (2), for the figures and word "55 years.", the figures and word "60 years." shall be substituted.

Repeal and saving

4. (1) The West Bengal National Volunteer Force (Amendment) Ordinance, 1999, is hereby repealed. West Ben. Ord. I of 1999.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been validly done or taken under the principal Act as amended by this Act.

STATEMENT OF OBJECTS AND REASONS.

The volunteers of the West Bengal National Volunteer Force are enrolled and maintained in accordance with the provisions of the West Bengal National Volunteer Force Act, 1949 (West Ben. Act I of 1949) and the rules made thereunder. There is a reserve of volunteers for service during any period of emergency and for such other purposes as the State Government may think fit. At present, the services of these volunteers are being utilised mostly for law and order duties in aid of the Police and for keeping guard with a view to maintaining public order.

2. The period of enrolment of a volunteer in the Force was last extended by 5 years with effect from the 9th June, 1989, thereby enabling the volunteers to remain on the effective roll of the Force for a period not exceeding 5 years so that they do not cease to remain as members of the Force on attaining the age of 55 years.

3. As a result of suspension of recruitment and training of fresh volunteers since July, 1978, the roll strength of the Force gradually dwindled and, in this way, over 70% of the volunteers have ceased to be on the roll-strength of volunteers on attaining the age of 55 years. As the services of the volunteers are being utilised for public purposes for which there is a persistent demand of them, and as a vacuum would be created if they are rendered non-available for active duty, the State Government, as in the case of Home Guards, decided to—

(a) raise the age of enrolment of the volunteers from 50 years to 55 years, and

(b) raise the age of remaining on enrolment from 55 years to 60 years,

by suitably amending sub-section (1) of section 8 of the West Bengal National Volunteer Force Act, 1949 (West Ben. Act I of 1949) with consequential amendments in sub-sections (1) and (2) of section 8A of the said Act.

4. As the matter was extremely urgent, and as the West Bengal Legislative Assembly was not in session at the material time, an Ordinance, namely, the West Bengal National Volunteer Force (Amendment) Ordinance, 1999 (West Bengal Ordinance No. I of 1999), was promulgated to achieve the above object.

The West Bengal National Volunteer Force (Amendment) Bill, 1999.

5. The Bill seeks to replace the West Bengal National Volunteer Force (Amendment) Ordinance, 1999 (West Bengal Ordinance No. I of 1999) by an Act of the State Legislature.

6. No expenditure from the Consolidated Fund of the State is involved in giving effect to the provisions of the Bill on its becoming a law.

CALCUTTA,
The 24th November, 1999.

JYOTI BASU,
Member-in-charge.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 3258-F.T. Calcutta, the 25th November, 1999.

NOTIFICATION

In exercise of the power conferred by section 104 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), the Governor is pleased hereby to make the following amendments in the West Bengal Sales Tax Rules, 1995, as subsequently amended (hereinafter referred to as the said rules):—

Amendments

In the said rules,—

(1) in CHAPTER I, in rule 2, in sub-rule (1), after clause (e), *insert* the following clause:—

'(ee) "appropriate enrolling authority", in respect of any transporter, carrier or transporting agent operating his transport business in West Bengal, as referred to in section 29A, means—

(i) the Assistant Commissioner or the Commercial Tax Officer, as the case may be, within whose jurisdiction the transport business of such transporter, carrier or transporting agent is situated or, if such transporter, carrier or transporting agent has more than one place of such transport business in West Bengal, the Assistant Commissioner or the Commercial Tax Officer within whose jurisdiction the chief branch or the head office of such business in West Bengal is situated, or

(ii) such other authority, who is otherwise competent to deal with an application for enrolment under section 29A, as the Commissioner may, by an order in writing, authorise;';

(2) in CHAPTER II, in rule 3, in sub-rule (1),—

(a) after serial No. 10 in column (1) and the entries relating thereto in column (2), column (3) and column (4), *insert* the following serial No. in column (1) and entries relating thereto in column (2), column (3) and column (4) respectively:—

"10A.	29A	To enrol a transporter, carrier, or transporting agent, to grant him a certificate of enrolment, and to amend or cancel such certificate of enrolment	Commercial Tax Officer.
		To issue a fresh certificate of enrolment	Commercial Tax Officer.";

(b) after serial No. 15 in column (1) and the entries relating thereto in column (2), column (3) and column (4), *insert* the following serial No. in column (1) and entries relating thereto in column (2), column (3) and column (4) respectively:—

"15A.	46A	To reopen under sub-section (2), or sub-section (4), of section 46A the assessment made in accordance with sub-section (1) of that section	Deputy Commissioner.
		To impose and demand penalty under sub-section (5) of section 46A	Commercial Tax Officer.";

(c) after serial No. 21 in column (1) and the entries relating thereto in column (2), column (3) and column (4), *insert* the following serial No. in column (1) and entries relating thereto in column (2), column (3) and column (4) respectively:—

"21A.	62A	To require production of the accounts, registers or documents of any transporter, carrier or transporting agent and to require him to furnish any information referred to in sub-section (1) of section 62A and to explain them	Inspector.
		To inspect under sub-section (2) of section 62A—	
		(a) all accounts, registers and documents of a transporter, carrier or transporting agent and goods transported by him including those stored in a godown or warehouse,	Inspector.
		(b) all goods kept in any place of his transport business, warehouse or godown	Inspector.
		To enter and search any place of transporting business referred to in sub-section (3) of section 62A	Inspector.
		To direct any transporter, carrier or transporting agent to stop transportation of any consignment or to stop delivery of goods transported by him as referred to in clause (a), or clause (b), of sub-section (4) of section 62A	Commercial Tax Officer.";

(3) in CHAPTER III, after rule 12, *insert* the following rule:—

"Form and manner of application for certificate of enrolment under section 29A, and issue, amendment and cancellation of such certificate of enrolment

12A. (1) A transporter, carrier or transporting agent operating his transport business in West Bengal shall make an application in Form 1A for a certificate of enrolment under section 29A to the appropriate enrolling authority within sixty days from the date of commencement of such transport business in West Bengal, or within sixty days from the date of coming into force of this rule, whichever is later.

(2) When the appropriate enrolling authority is satisfied that the transporter, carrier or transporting agent has correctly given all the requisite information in the application under sub-rule (1) and that the application is in order, he shall enrol such transporter, carrier or transporting agent, and issue in favour of him a certificate of enrolment in Form 2A:

Provided that the appropriate enrolling authority shall also furnish his transporter, carrier or transporting agent with a copy of the certificate of enrolment for every additional place of transport business, warehouse or godown specified therein.

(3) The certificate of enrolment issued under sub-rule (2) to a transporter, carrier or transporting agent shall be kept and displayed at his place of transport business, additional place of business and warehouse or godown to which it relates.

(4) Where the holder of a certificate of enrolment issued under sub-rule (2) intends to get his certificate amended, he shall submit an application in Form 1A for this purpose to the appropriate enrolling authority together with his copy of the certificate of enrolment and thereupon the appropriate enrolling authority may, if he is satisfied that the application is in order, make such amendments in the certificate of enrolment as may be deemed necessary.

(5) Any transporter, carrier or transporting agent may, upon an application, obtain from the appropriate enrolling authority a duplicate copy of any certificate of enrolment which has been issued to him under sub-rule (2) and which may have been lost, destroyed or defaced.

(6) The certificate of enrolment issued under sub-rule (2) may be cancelled by the appropriate enrolling authority after he is satisfied that the transport business of the transporter, carrier or transporting agent, as the case may be, has ceased to exist.";

(4) in CHAPTER XIII, in PART I, after rule 181B, *insert* the following rules:—

"Manner and form of furnishing declaration by a registered dealer after deemed assessment under sub-section (3) of section 46A.

181C. Where the assessment of a registered dealer for any year or part of a year, as the case may be, is deemed to have been made in accordance with the provisions of sub-section (1) of section 46A and where such dealer finds that there is any short payment of tax, or interest, as the case may be, payable by him in respect of any return period of such year over the amount already paid by him as per returns furnished for such period, he shall, as required by sub-section (3) of that section, make payment of the balance amount of tax, or interest, as the case may be, and furnish within the 30th day of June, 2000 a declaration, as far as practicable, in Form 25 or Form 25A or Form 25B, as the case may be, referred to in rule 161 or rule 175, as the case may be, to the appropriate assessing authority along with a receipted challan showing payment of such amount.

Manner and procedure for reopening of deemed assessment under sub-section (2), or sub-section (4), of section 46A.

181D. (1) Where an assessment in respect of any year or part of a year, as the case may be, of a registered dealer is deemed to have been made in accordance with the provisions of sub-section (1) of section 46A, and where it appears to a Deputy Commissioner having jurisdiction in respect of such dealer to proceed under sub-section (2) of that section, he may issue a notice calling upon the dealer to show cause, if any, on a date fixed ordinarily after fifteen days from the date of service of the notice, why the deemed assessment relating to such year shall not be reopened, and fresh assessment and other proceedings shall not be started, in accordance with the provisions of that section.

(2) Where an assessment in respect of any year or part of a year of a registered dealer is deemed to have been made in accordance with the provisions of sub-section (1) of section 46A and where the dealer writes in accordance with the provisions of sub-section (4) of that section to a Deputy Commissioner having jurisdiction in respect of such dealer, he may issue a notice calling upon the dealer to produce on a date, ordinarily not less than fifteen days after the date of service of the notice, specified in the notice such documents and evidence as may be deemed necessary to establish his contention that he has paid an amount of tax, or interest, as the case may be, in excess of what was payable by him in respect of any return period or periods relating to such year.

(3) After considering the cause, if any, shown by the registered dealer in pursuance of the notice referred to in sub-rule (1), or after considering the documents and evidence produced in pursuance of the notice referred to in sub-rule (2), as the case may be, the concerned Deputy Commissioner may reopen an assessment by passing an order in writing directing the appropriate assessing authority to make a fresh assessment under sub-section (1) of section 45 in respect of any year or part of a year for which the assessments have been deemed to have been made in accordance with the provisions of sub-section (1) of section 46A, and he shall record briefly but clearly his reasons for such reopening and inform the dealer accordingly.

(4) On receipt of the order referred to in sub-rule (3), the appropriate assessing authority shall proceed to make fresh assessment in accordance with the provisions of sub-section (1) of section 45 and the rules made thereunder and the said authority shall make such assessment within such time as is provided in sub-section (2), or sub-section (4), as the case may be, of section 46A.

Procedure for imposition of penalty under sub-section (5) of section 46A while making fresh assessment following deemed assessment

181E. (1) When it appears necessary to the appropriate assessing authority to impose a penalty under sub-section (5) of section 46A, he may issue a notice in Form 29B, proposing imposition of a penalty of not less than twice but not exceeding thrice the amount of tax assessed afresh and remaining unpaid, and calling upon the dealer to show cause, if any, on a date fixed ordinarily not earlier than twenty days from the date of service of the said notice, against the proposed imposition of penalty.

(2) After considering the cause, if any, shown by the dealer in pursuance of the notice referred to in sub-rule (1), the appropriate assessing authority may impose such penalty, not exceeding the amount specified in the notice issued under sub-rule (1), as he may think fit, recording briefly but clearly the reasons for so doing, and, thereafter, such authority shall serve upon the dealer another notice in Form 30A (hereinafter referred to in this sub-rule as the said notice) specifying therein a date, ordinarily not earlier than thirty days from the date of service of the said notice, on or before which the payment shall be made, and the said authority shall also specify in the said notice a date by which the dealer shall produce before him the receipted copy of challan in proof of such payment.",

(5) in CHAPTER XIV,—

(a) after rule 206, *insert* the following rule.—

"Maintenance of registers by transporter, carrier or transporting agent

206A Every transporter, carrier or transporting agent, to whom the provisions of section 29A apply, shall maintain, in accordance with the provisions of sub-section (1) of section 62A, a true and up-to-date account of every consignment of taxable goods—

(a) transported into West Bengal from any place outside West Bengal in a register in Form 35C, or

(b) transported from any place in West Bengal to any place outside West Bengal in a register in Form 35D, or

(c) transported from any place in West Bengal to any other place within West Bengal in a register in Form 35E,

as the case may be";

(b) after rule 207, *insert* the following rule:—

Inspection, search and seizure of accounts, registers or documents of a transporter, carrier or transporting agent

207A The provisions of section 66 and the provisions of rule 206 and rule 207 shall apply *mutatis mutandis* in respect of inspection, search and seizure of accounts, registers or documents relating to transport business of a transporter, carrier or transporting agent under sub-section (2), or sub-section (3), as the case may be, of section 62A.";

(6) after Form 1, *insert* the following Form:—

"THE WEST BENGAL SALES TAX RULES, 1995

FORM 1A

Application for certificate of enrolment/amendment of certificate of enrolment

[*See* rule 12A(1), 12A(4).]

To
The .....
(Appropriate enrolling authority)
.....
.....

I, ..., being the proprietor/one of the partners of the firm/*Karta* of the Hindu Undivided Family/Managing Director/Director/Principal Officer of the company/President/Secretary of the society, operating a transport business under the trade name of ....., apply in respect of the said transport business for a certificate of enrolment/amendment of the certificate of enrolment under the West Bengal Sales Tax Act, 1994.

I furnish hereunder the requisite particulars:—

1. Name, father's name, ages and present and permanent residential address of the proprietor/all partners/*Karta* having interest in the transport business:

Sl. No.	Name	Father's name	Age	Present residential address	Permanent residential address	Signature of the person(s) named in column 2	Signature with official seal and sales tax registration certificate No. of the dealer attesting the signature in column 7
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
1.							
2.							
3.							
4.							
5.							
6.							
7.							
etc.							

2. Number and date of the latest certificate of enrolment issued by municipal corporation/municipality/local authority :
3. Income Tax Account No. :
4. Under the West Bengal State Tax on Professions, Trades, Callings and Entertainments Act, 1979,—
   (a) enrolment No. :
   (b) registration No. :
5. Sales Tax Registration No., if any, under—
   (a) the West Bengal Sales Tax Act, 1994 :
   (b) the Central Sales Tax Act, 1956 :
6. Address of the chief branch or head office of the transport business in West Bengal :
7. Address(es) of additional place of transport business in West Bengal :
   (Attach a separate sheet, if necessary)
8. Address(es) of warehouse or godown in West Bengal :
   (Attach a separate sheet, if necessary)

I solemnly declare that the particulars and information given above are true to the best of my knowledge and belief.

Signature .....

Date : ..... *Status* .....

Note : Strike out whichever is not applicable.";

(7) after Form 2, *insert* the following Form:—

"THE WEST BENGAL SALES TAX RULES, 1995

FORM 2A

Certificate of enrolment

[*See* rule 12A(2).]

Certificate of enrolment No. [ ]

THIS IS TO CERTIFY THAT the transport business known as ....., having chief branch or head office in West Bengal at ..... (address), has been enrolled under section 29A of the West Bengal Sales Tax Act, 1994.

THE HOLDER OF THIS CERTIFICATE HAS additional place(s) of transport business at—

(1) .....

(2) .....

(3) .....

THE HOLDER OF THIS CERTIFICATE HAS separate warehouse or godown at—

(1) .....

(2) .....

(3) .....

ISSUED this the ..... day of ..... .

(Seal)

Signature .....
(Appropriate enrolling authority)

Designation .....";

(8) after Form 29A, *insert* the following Form:—

"THE WEST BENGAL SALES TAX RULES, 1995

FORM 29B

Notice for imposition of penalty under section 46A(5) of the West Bengal Sales Tax Act, 1994

[*See* rule 181E(1).]

To

..... (dealer)

..... (address)

WHEREAS your assessment in respect of the *year/quarter(s)/month(s) ending on ..... day of ....., which was deemed to have been made in accordance with the provisions of sub-section (1) of section 46A of the West Bengal Sales Tax Act, 1994, was reopened under sub-section (2)/sub-section (4) of that section;

AND WHEREAS upon an assessment made afresh under sub-section (1) of section 45, you have been found liable to pay an additional tax amounting to Rs. .....(in figures) (Rupees .....(in words)) in respect of the *year/quarter(s)/month(s) ending on ..... day of .....;

AND WHEREAS it appears necessary to levy on you a penalty under sub-section (5) of section 46A of the said Act amounting to Rs. ..... (in figures) (Rupees ..... (in words));

YOU ARE HEREBY directed to attend in person or by an agent at ..... (place) on ..... (date) at ..... (time) and to show cause why a penalty of not less than twice but not exceeding thrice the amount of Rs. ..... (in figures) (Rupees ..... (in words)), should not be levied on you under sub-section (5) of section 46A of the said Act.

In the event of your failure to comply with this notice, the penalty as indicated above shall be levied without further reference to you

Date : ..... *Assistant Commissioner/Commercial Tax Officer*

Address : ....Charge/Circle/Section/Division

*Strike out which is inapplicable",

(9) after Form 30, *insert* the following Form:—

"THE WEST BENGAL SALES TAX RULES, 1995

FORM 30A

Notice for payment of penalty under section 46A(5) of the West Bengal Sales Tax Act, 1994

[*See* rule 181E(2).]

To
..... (dealer)
of .....
.... (address)

IN CONTINUATION OF the notice in Form 29B issued to you on ..... day of ....., you are hereby informed that in respect of the *year/quarter(s)/month(s) ending on the .....day of ....., the amount of penalty payable by you under sub-section (5) of section 46A of the West Bengal Sales Tax Act, 1994, has been determined at Rs. ..... (in figures) (Rupees ..... (in words));

YOU ARE HEREBY directed to pay the sum of Rs ..... (in figures) (Rupees ..... (in words)), into the Calcutta Collectorate Treasury/Reserve Bank of India at Calcutta/Government Treasury at ..... on or before ..... (date) and to produce the receipted challan in proof of such payment before the undersigned not later than the ..... day of ....., failing which, the said sum shall be recoverable from you as an arrear of land revenue.

Date : ..... *Assistant Commissioner/Commercial Tax Officer*

Address : ....Charge/Circle/Section/Division.

*Strike out which is inapplicable";

(10) after Form 35B, *insert* the following Forms:—

"THE WEST BENGAL SALES TAX RULES, 1995

FORM 35C

Register of transport of taxable goods into West Bengal from any place outside West Bengal by a transporter, carrier or transporting agent

[*See* rule 206A(a).]

Date of entry of the consignment of goods into West Bengal.	Mode of transport and particulars thereof.	Description of of goods.	Quantity and value of goods.	No. and date of consignment note or of document of like nature.
(1)	(2)	(3)	(4)	(5)

Name and address of the consignor.	Name and address of the consignee, and sales tax registration certificate No., if any.	Way bill No. and date of endorsement.	Signature with date of the person taking delivery of the consignment of goods.
(6)	(7)	(8)	(9)

"THE WEST BENGAL SALES TAX RULES, 1995

FORM 35D

Register of transport of taxable goods from any place in West Bengal to any place outside West Bengal by a transporter, carrier or transporting agent

[*See* rule 206A(b).]

Date of receipt of the consignment of goods by the transporter, carrier or transporting agent	Description of goods	Quantity and value of goods	No and date of consignment note or of document of like nature
(1)	(2)	(3)	(4)

Name and address of the consignor, and sales tax registration certificate No., if any.	Name and address of the consignee	No. of way bill or challan	Mode by which goods are transported outside West Bengal and and particulars thereof
(5)	(6)	(7)	(8)

THE WEST BENGAL SALES TAX RULES, 1995

FORM 35E

Register of transport of taxable goods from any place in West Bengal to any other place within West Bengal by a transporter, carrier or transporting agent

[*See* rule 206A(c).]

Date of receipt of the consignment of goods by the transporter, carrier or transporting agent.	Description of goods.	Quantity and value of goods.	No. and date of consignment note or of document of like nature.
(1)	(2)	(3)	(4)

Name and address of the consignor, and sales tax registration certificate No., if any.	Name and address of the consignee, and sales tax registration No., if any.	No. of the declaration referred to in rule 214B.	Mode by which goods are transported and particulars thereof.
(5)	(6)	(7)	(8)

(11) in Form 44, for the words and figures "AND WHEREAS the goods, particulars of which are given below, have been seized under section 70;", *substitute* the following words, figures, letter and brackets:—

"*WHEREAS it appears that you are not in existence at the address given in the way bill, invoice, consignment note or any document of like nature and you have attempted to transport the consignment of taxable goods, particulars of which are given below, through ..... (name and address of the transporter, carrier or transporting agent) to any place outside/within/into West Bengal and thereby contravened the provisions of section 68/section 73.

AND WHEREAS the goods, particular of which are given below, have been seized under *section 70/ section 70 in pursuance of clause (b) of sub-section (5) of section 62A;"

(2) This notificaton shall come into force, and shall be deemed to have come into force, on the 1st day of November, 1999

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl Duty and ex officio
Dy Secy to the Govt of West Bengal

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AGRAHAYANA 5] FRIDAY, NOVEMBER 26, 1999 [SAKA 192

PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committee presented or to be presented to that Assembly; and Bills published before introduction in tha Assembly.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 2734-L.—26th November, 1999.—The Governor having been pleased to order, under rule 66 of the Rules of Procedure and Conduct of Business in the Wes Bengal Legislative Assembly, the publication of th following Bill, together with the Statement o Objects and Reasons and the Financial Memorandun which accompany it, in the *Calcutta Gazette*, the Bill the Statement of Objects and Reasons and th Financial Memorandum are accordingly hereb published for general information:—

Bill No. 20 of 1999

THE WEST BENGAL SALES TAX (SETTLEMENT OF DISPUTE) (AMENDMENT) BILL, 1999.

A

BILL

to amend the West Bengal Sales Tax (Settlement of Dispute) Act, 1999.

WHEREAS it is expedient to amend the West Bengal Sales Tax (Settlement of Dispute) Act, 1999, for the purposes and in the manner hereinafter appearing; West Ben Act IV of 1999

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the West Bengal Sales Tax (Settlement of Dispute) (Amendment) Act, 1999.

(2) It shall be deemed to have come into force on the 10th day of November, 1999.

The West Bengal Sales Tax (Settlement of Dispute) (Amendment) Bill, 1999

(Clauses 2-6.)

Amendment of section 5 of West Ben Act IV of 1999

2. In section 5 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 (hereinafter referred to as the principal Act),—

(1) to sub-section (3), the following proviso shall be added, and shall be deemed to have been added, with effect from the 1st day of July, 1999 —

"Provided that in a case where the provisions of sub-section (4) apply, the applicant shall also send a copy of the application made under sub-section (1) to the revisional authority before whom the revision is pending for the same period",

(2) after sub-section (3), the following sub-section shall be inserted, and shall be deemed to have been inserted, with effect from the 1st day of July, 1999 —

"(4) Where an appeal is pending before the appellate authority, and a revision is pending before the revisional authority, in respect of one and the same period, an application referred to in sub-section (1) shall only be made in respect of the pending appeal".

Amendment of section 7

3. For sub-section (1) of section 7 of the principal Act, the following sub-section shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of July, 1999.—

" (1) The amount payable by an applicant for settlement of dispute under this Act shall be determined under sub-section (2) of section 6,—

(a) where the dispute relates to any arrear tax in dispute, at the rate of thirty-three *per centum* of the arrear tax in dispute or the actual amount paid in respect of such arrear tax in dispute, whichever is higher, or

(b) where the dispute relates to any arrear interest in dispute and—

(i) there is also some arrear tax in dispute for the period to which such interest relates, at the rate of five *per centum* of the arrear tax in dispute for such period, or the amount of the arrear interest in dispute, whichever is less,

(ii) there is no arrear tax in dispute for the period to which such interest relates, at the rate of five *per centum* of the arrear interest in dispute"

Amendment of section 8

4. In sub-section (1) of section 8 of the principal Act, after the second proviso, the following proviso shall be inserted, and shall be deemed to have been inserted, with effect from the 1st day of July, 1999 —

"Provided also that in a case where the provisions of sub-section (4) of section 5 apply and a certificate of settlement is issued under this sub-section in respect of the appeal pending for a period, the revision pending for such period shall also be deemed to have been settled upon the issue of such certificate of settlement".

Amendment of section 10

5. To section 10 of the principal Act, the following proviso shall be added, and shall be deemed to have been added, with effect from the 1st day of July, 1999.—

"Provided that where the provisions of sub-section (4) of section 5 apply, and a certificate of settlement is issued under sub-section (1) of section 8, in respect of the appeal pending for any period, the revision pending for such period shall also be deemed to have been withdrawn by the applicant upon the issue of such certificate of settlement from the date of making of the application by the applicant under sub-section (1) of section 5".

Amendment of section 11

6. In section 11 of the principal Act, after the words "appeal or revision" in the two places where they occur, the words "or both, as the case may be," shall be inserted, and shall be deemed to have been inserted, with effect from the 1st day of July, 1999.

The West Bengal Sales Tax (Settlement of Dispute) (Amendment) Bill, 1999.

(Clauses 7, 8.)

Amendment of section 12

7. In sub-section (2) of section 12 of the principal Act,—

(1) for the words "the appeal or revision,", the words "the appeal or revision or both," shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of July, 1999,

(2) for the words "and such appeal or revision", the words "and such appeal or revision or both, as the case may be," shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of July, 1999, and

(3) for the words "in such appeal or revision", the words "in such appeal or revision or in both, as the case may be," shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of July, 1999.

Repeal and Saving

8. (1) The West Bengal Sales Tax (Settlement of Dispute) (Amendment) Ordinance, 1999, is hereby repealed. West Ben Ord III of 1999

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been validly done or taken under the principal Act as amended by this Act.

STATEMENT OF OBJECTS AND REASONS.

In course of implementation of the provisions of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 (West Ben. Act IV of 1999), it has been felt by the State Government that it would be expedient—

(i) to extend the benefit of settlement of dispute to cases where an appeal or a revision may be pending in dispute for the same period of assessment and also to lay down the procedure for making application for settlement in such cases;

(ii) to provide for settlement of dispute in respect of cases where an amount of more than thirty-three *per centum* of the arrear tax in dispute has already been paid by the applicant and also to provide for a rate for settlement where no arrear tax is in dispute but only arrear interest is in dispute;

(iii) to provide for settlement, by operation of law, of the pending revision for the same period where a pending appeal for that period is settled; and

(iv) to provide, in keeping with the existing provisions, for consequential matters arising from settlement of dispute where both an appeal and a revision are pending for the same period of assessment.

2. As the West Bengal Legislative Assembly was not in session and as it was necessary to take immediate action in the matter, an Ordinance, namely, the West Bengal Sales Tax (Settlement of Dispute) (Amendment) Ordinance, 1999 (West Bengal Ordinance No. III of 1999), was promulgated.

3. The Bill seeks to replace the said Ordinance by an Act of the State Legislature.

CALCUTTA,
The 24th November, 1999.

ASIM KUMAR DASGUPTA,
Member-in-charge.

The West Bengal Sales Tax (Settlement of Dispute) (Amendment) Bill, 1999.

FINANCIAL MEMORANDUM.

No additional expenditure is envisaged to give effect to the provisions of the Bill.

CALCUTTA,
The 24th November, 1999.

ASIM KUMAR DASGUPTA,
Member-in-charge.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 2736-L.—26th November, 1999.—The Governor having been pleased to order, under rule 66 of the Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons and the Financial Memorandum which accompany it, in the *Calcutta Gazette*, the Bill, the Statement of Objects and Reasons and the Financial Memorandum are accordingly hereby published for general information:—

Bill No. 21 of 1999

THE WEST BENGAL SALES TAX (AMENDMENT) BILL, 1999.

A BILL

to amend the West Bengal Sales Tax Act, 1994.

WHEREAS it is expedient to amend the West Bengal Sales Tax Act, 1994, for the purposes and in the manner hereinafter appearing; West Ben Act XLIX of 1994

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the West Bengal Sales Tax (Amendment) Act, 1999.

(2) It shall be deemed to have come into force on the 1st day of November, 1999.

The West Bengal Sales Tax (Amendment) Bill, 1999.

(Clauses 2-5.)

Amendment of section 13 of West Ben Act XLIX of 1994

2. In sub-section (1) of section 13 of the West Bengal Sales Tax Act, 1994 (hereinafter referred to as the principal Act),—

(1) in clause (a), the words and figures "and goods specified in Schedule IV" shall be omitted with effect from the 1st day of November, 1999;

(2) in clause (c), the words and figures "and goods specified in Schedule IV" shall be omitted with effect from the 1st day of November, 1999.

Amendment of section 18

3. In section 18 of the principal Act, in sub-section (1), for the words ", other than those", the words ", including a sale" shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of April, 1999.

Amendment of section 20

4. In section 20 of the principal Act, in sub-section (2),—

(1) in clause (a),—

(a) the words, letter and brackets ", or clause (c)," shall be omitted, and

(b) the word "and" shall be omitted,

with effect from the 1st day of November, 1999;

(2) after clause (a), the followng clause shall be inserted with effect from the 1st day of November, 1999:—

"(aa) (i) four *per centum* of such purchase price in respect of purchases of goods, other than goods specified in Schedule IV, or

(ii) tax as applicable to a sale of any goods specified in Schedule IV fixed by notification under sub-section (1) of section 18 on such purchase price in respect of purchase of goods specified in Schedule IV,

as relates to purchases referred to in clause (c) of sub-section (1) of section 13, and";

(3) after the proviso, the following proviso shall be added with effect from the 1st day of November, 1999:—

"Provided further that no tax shall be payable by a dealer under clause (a), or clause (c), of sub-section (1) of section 13 on purchase of any goods specified in Schedule IV where such dealer proves to the satisfaction of the Commissioner that on a prior sale of such goods in West Bengal, due tax payable under clause (c) of sub-section (1) of section 17 has been paid.".

Insertion of new Chapter IVA

5. In the principal Act, after Chapter IV, the following Chapter shall be inserted with effect from the 1st day of November, 1999:—

The West Bengal Sales Tax (Amendment) Bill, 1999.

(Clause 6.)

'CHAPTER IVA

Enrolment of transporter, carrier or transporting agent

Enrolment of transporter, carrier or transporting agent.

29A. For carrying out the purposes of section 68, section 72, and section 73, every transporter, carrier or transporting agent operating his transport business in West Bengal of transporting any consignment of taxable goods into, or outside, or within, West Bengal shall obtain from the Commissioner a certificate of enrolment in such manner, and within such time, as may be prescribed.

Explanation.—For the purposes of this section or section 62A, the expression "taxable goods" shall mean all goods excluding those goods sales of which are tax-free under section 24, but including raw jute, purchases of which are liable to tax under section 12.'.

Insertion of new section 46A

6. After section 46 of the principal Act, the following section shall be inserted:—

"Assessment deemed to be made in certain cases.

46A. (1) Notwithstanding anything contained in sub-section (1) of section 45 or sub-section (1) of section 45A, returns furnished in accordance with the provisions of sub-section (4) of section 30 by a registered dealer having a gross turnover of sales, or gross contractual transfer price, or an aggregate of gross turnover of sales and gross contractual transfer price, in a year below three crore rupees in respect of the year or years comprising the period or periods commencing on and from the day immediately following the latest year or part of a year comprising the period or periods for which assessment under sub-section (1) of section 45 has been made and ending on or before the 30th day of June, 1999 (hereinafter referred to as the eligible period) shall be accepted as correct and complete, and all assessments in respect of such eligible period shall, subject to the provisions of sub-section (2), be deemed to have been made under sub-section (1) of section 45 on the 31st day of December, 1999:

Provided that the provisions of this sub-section shall not apply in respect of any such year or part of a year where—

(a) a registered dealer has not furnished return together with receipted challan showing payment of tax and interest, if any, for any return period falling within the eligible period, or

(b) any assessment made under sub-section (1) of section 45 in respect of a registered dealer relating to any year falling within the eligible period has been set aside under section 79, section 80, or section 82, with the direction to make fresh assessment, or

(c) subsequent to any seizure made under section 66 of accounts, registers or documents of a registered dealer, any report indicating any evasion of tax by such registered dealer during any period falling within the eligible period has been received by the Commissioner prior to the date of coming into force of this sub-section.

(2) Where assessment is deemed to have been made under sub-section (1) in respect of a registered dealer relating to any year or part of a year falling within the eligible period and where it appears to the Commissioner on information or otherwise that in a return furnished by such registered dealer under section 30 in respect of any period of such year or part of a year,—

(a) certain sale price or part thereof, contractual transfer price or part thereof, or specified purchase price or part thereof, has not been disclosed in such return, or has escaped levy of tax thereon at the appropriate rate, erroneously or otherwise, or

The West Bengal Sales Tax (Amendment) Bill, 1999.

(Clause 6.)

(b) the deductions from the gross turnover of sales were claimed under sub-section (3) of section 17 in such return, erroneously or otherwise, in excess of what is admissible under sub-section (3) of that section, or the deductions so claimed in such return are not supported by evidence referred to in sub-section (3) of that section, or

(c) claim for lower rate of tax has been preferred in such return under sub-section (2), or sub-section (2A), of section 17 in respect of any turnover of sales without any valid evidence referred to therein,

which has resulted in reduction of the amount of tax payable by such registered dealer or the State Government has suffered loss of revenue on any of the grounds referred to in clause (a), clause (b), or clause (c), of this sub-section on account of such registered dealer in respect of such year or part of such year, the Commissioner shall, within a period of four years from the date of assessment deemed to have been made in accordance with the provisions of sub-section (1), after giving such registered dealer a reasonable opportunity of being heard, reopen such assessment by an order in writing in the prescribed manner for making a fresh assessment of tax under sub-section (1) of section 45:

Provided that the fresh assessment under sub-section (1) of section 45 for such year shall be made, notwithstanding the provisions of section 48, on any date within two years from the date of passing the order in writing for reopening the assessment in respect of such year, which is deemed to have been made in accordance with the provisions of sub-section (1) of this section.

(3) Where an assessment in respect of a registered dealer has been deemed to have been made in accordance with the provisions of sub-section (1) for any year or part of a year falling within the eligible period, such registered dealer shall verify the related returns with his books of accounts and documents required to be furnished for substantiating his gross turnover of sales, claims for exemption from payment of tax or for payment of tax at a lower rate, as mentioned in such return, and if he finds that there is any short payment of tax or interest, he shall furnish a declaration in the prescribed form on or before the 30th day of June, 2000, together with a receipted challan showing payment of such balance amount of tax or interest.

(4) Where a dealer brings to the notice of the Commissioner by making an application to him within six months from the date of assessment deemed to have been made in accordance with the provisions of sub-section (1) in respect of any year that due to his error in fact or in law, an amount of tax or interest has been paid by him in excess of what was payable in respect of any return period falling within such year, the Commissioner may, if he is *prima facie* satisfied about such error, within one year from the date of receipt of such application, reopen such assessment, by an order in writing, in the prescribed manner, for making a fresh assessment of tax for such year under sub-section (1) of section 45:

Provided that the fresh assessment of tax under sub-section (1) of section 45 for such year shall be made, notwithstanding the provisions of section 48, on any date within two years from the date of passing of the order in writing for reopening of the assessment deemed to have been made in accordance with the provisions of sub-section (1) of this section in respect of such year.

(5) The Commissioner shall, while making the fresh assessment in pursuance of sub-section (2) in respect of any registered dealer for any period, direct such dealer to pay, in addition to the tax so assessed and penalty imposed, if any, under sub-section (1) of section 45, a sum not less than twice, but not exceeding thrice, the amount of tax assessed by way of further penalty:

Provided that no penalty under this sub-section shall be imposed where such registered dealer furnishes a declaration in accordance with the provisions of sub-section (3).".

The West Bengal Sales Tax (Amendment) Bill, 1999.

(Clause 7.)

Insertion of new section 62A.

7. After section 62 of the principal Act, the following section shall be inserted with effect from the 1st day of November, 1999:—

"Maintenance of accounts by transporter, carrier or transporting agent, and inspection, search and seizure of such accounts and goods transported

62A. (1) Notwithstanding anything contained in any other law for the time being in force, any transporter, carrier or transporting agent, to whom the provisions of section 29A apply, shall maintain, in the prescribed form, proper account of taxable goods transported by him into, or outside, or within, West Bengal on account of any person, casual trader or dealer, being a consignee or consignor, as the case may be, and shall, on demand by the Commissioner, furnish such information to the Commissioner as may be required by the Commissioner in relation to transport of such goods by such transporter, carrier or transporting agent.

(2) The accounts referred to in sub-section (1), and goods referred to in that sub-section and stored in a godown or warehouse in West Bengal, shall be open to inspection by the Commissioner at all reasonable time.

(3) Where any transporter, carrier or transporting agent fails to maintain proper account in the prescribed form or fails to furnish information to the Commissioner as required by sub-section (1), the Commissioner may enter and search any place of transporting business or any other place where such transporter, carrier or transporting agent for the time being keeps any records or documents in relation to transport of goods, and the Commissioner may, for reasons to be recorded in writing, seize such records or documents.

(4) Where any transporter, carrier or transporting agent has—

(a) received any consignment of taxable goods from any person, casual trader or dealer in West Bengal for transport of such consignment to any place outside, or within, West Bengal, or

(b) transported into West Bengal any consignment of taxable goods on account of any person, casual trader or dealer, and

the Commissioner has information that such person, casual trader or dealer is not in existence at the address given in the way bill, invoice, consignment note or any document of like nature in respect of any consignment of goods referred to in clause (a) or clause (b), the Commissioner may direct the transporter, carrier or transporting agent, by an order in writing, that—

(i) the consignment of goods referred to in clause (a) shall not be transported outside, or within, West Bengal, or

(ii) the consignment of goods referred to in clause (b) shall not be delivered,

till the matter is investigated into by the Commissioner or till a period of fifteen days (excluding Sunday or a public holiday declared under the Negotiable Instruments Act, 1881) expires from the date of communication of such direction to the transporter, carrier or transporting agent, whichever is earlier. 26 of 1881

(5) Where the Commissioner, after giving the person, casual trader or dealer referred to in clause (a) or clause (b), as the case may be, of sub-section (4), a reasonable opportunity of being heard or after causing an enquiry about the existence of such person, casual trader or dealer, is satisfied that such person, casual trader or dealer—

(a) is in existence at the address given in the way bill, invoice, consignment note or any document of like nature, the Commissioner shall forthwith withdraw, by an order in writing, his direction issued under sub-section (4) to the transporter, carrier or transporting agent; or

(b) is not in existence at the address given in the way bill, invoice, consignment note or any document of like nature, the transport of the consignment of taxable goods by such person, casual trader or dealer to any place outside, or within, or into, West Bengal, shall be deemed to be in contravention of the provisions of section 68 or section 73, as the case may be, and the Commissioner shall seize such consignment of goods under section 70.

The West Bengal Sales Tax (Amendment) Bill, 1999

(Clauses 8-10)

Amendment of section 88

8. In section 88 of the principal Act,—

(a) after sub-section (2), the following sub-section shall be inserted with effect from the 1st day of November, 1999,—

"(2A) Whoever, being a transporter, carrier or transporting agent, operates in contravention of section 29A his transport business in West Bengal of transporting any consignment of taxable goods into, or outside, or within, West Bengal without obtaining a certificate of enrolment, shall be punishable with simple imprisonment which may extend to six months or with fine not exceeding one thousand rupees or with both, and when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the period of continuance of the offence ",

(b) after sub-section (3), the following sub-section shall be inserted with effect from the 1st day of November, 1999 —

"(3A) Whoever, being a transporter, carrier or transporting agent, fails or neglects to comply with the provisions of section 62A, shall be punishable with simple imprisonment which may extend to six months or with fine not exceeding one thousand rupees or with both, and when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the period of continuance of the offence ",

(c) in sub-section (8), after the words "other actions under", the word, figures and letter "section 62A," shall be inserted with effect from the 1st day of November, 1999,

(d) in sub-section (9),—

(i) after the word, figure and brackets "sub-section (2),", the word, figure, letter and brackets "sub-section (2A)," shall be inserted with effect from the 1st day of November, 1999,

(ii) after the word, figure and brackets "sub-section (3),", the word, figure, letter and brackets "sub-section (3A)," shall be inserted with effect from the 1st day of November, 1999,

(e) in sub-section (10),—

(i) after the word, figure and brackets "sub-section (2),", the word,figure, letter and brackets "sub-section (2A)," shall be inserted with effect from the 1st day of November, 1999,

(ii) after the words "while that punishable under", the word, figure, letter and brackets "sub-section (3A)," shall be inserted with effect from the 1st day of November, 1999

Amendment of section 90

9. In sub-section (1) of section 90 of the principal Act,—

(a) after the word, figure and brackets "sub-section (2),", the word, figure, letter and brackets "sub-section (2A)," shall be inserted with effect from the 1st day of November, 1999,

(b) after the word, figure and brackets "sub-section (3),", the word, figure, letter and brackets "sub-section (3A)," shall be inserted with effect from the 1st day of November, 1999.

Repeal and saving

10. (1) The West Bengal Sales Tax (Amendment) Ordinance, 1999, is hereby repealed West Ben Ord II of 1999

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been validly done or taken under the principal Act as amended by this Act

The West Bengal Sales Tax (Amendment) Bill, 1999.

STATEMENT OF OBJECTS AND REASONS.

In course of implementation of the provisions of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), it has been felt by the State Government that it would be expedient—

(i) to provide for levy of purchase tax, on purchase of goods specified in Schedule IV (single-point tax Schedule) from unregistered dealers, by amending section 13 and section 20;

(ii) to empower the State Government to prescribe rate of tax under sub-section (1) of section 18 in respect of sale effected by way of transfer of right to use of goods specified in Schedule IV consequent upon changing the scheme of taxation from multi-point levy to single-point levy through the West Bengal Finance Act, 1999 (West Ben. Act III of 1999);

(iii) to make necessary provision, by way of inserting a new section 29A, for enrolment of transporter, carrier or transporting agent having transport business in West Bengal of transporting taxable goods into, or outside, or within West Bengal;

(iv) to incorporate a new section 46A for completion of certain assessment of registered dealers by operation of law on a specified date;

(v) to make necessary provision, by way of insertion of a new section 62A, requiring a transporter, carrier or transporting agent, to whom the provisions of the proposed section 29A apply, to maintain, in the prescribed form, proper account of taxable goods transported by him;

(vi) to amend section 88 to provide for penal measures for violation by a transporter, carrier or transporting agent of the provisions of law as proposed in section 29A and section 62A; and

(vii) to amend section 90 to make provisions for compounding of any offence committed by a transporter, carrier or transporting agent.

2. As the West Bengal Legislative Assembly was not in session and as it was necessary to take immediate action in the matter, an Ordinance, namely, the West Bengal Sales Tax (Amendment) Ordinance, 1999 (West Ben. Ord. II of 1999), was promulgated.

3. The Bill seeks to replace the said Ordinance by an Act of the State Legislature with the modification in clause 6 to extend the benefit of the completion of certain assessment by operation of law on a specified date to such registered dealers also who undertake execution of works contract, and to provide for matters consequential thereto.

CALCUTTA,
The 24th November, 1999.

ASIM KUMAR DASGUPTA,
Member-in-charge.

FINANCIAL MEMORANDUM.

No additional expenditure is envisaged to give effect to the provisions of the Bill.

CALCUTTA,
The 24th November, 1999.

ASIM KUMAR DASGUPTA,
Member-in-charge.

By order of the Governor,
S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART IV—Bills introduced in the West Bengal Legislative Assembly; Reports of Select Committees presented or to be presented to that Assembly; and Bills published before introduction in that Assembly.

GOVERNMENT OF WEST BENGAL
LAW DEPARTMENT
Legislative

NOTIFICATION

No. 2740-L.—26th November, 1999.—The Governor having been pleased to order, under rule 66 of the Rules of Procedure and Conduct of Business in the West Bengal Legislative Assembly, the publication of the following Bill, together with the Statement of Objects and Reasons which accompanies it, in the *Calcutta Gazette*, the Bill and the Statement of Objects and Reasons are accordingly hereby published for general information:—

Bill No. 22 of 1999

THE KALYANI UNIVERSITY (AMENDMENT) BILL, 1999.

A
BILL

to amend the Kalyani University Act, 1981.

WHEREAS it is expedient to amend the Kalyani University Act, 1981, for the purposes and in the manner hereinafter appearing; West Ben Act XL of 1981

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the Kalyani University (Amendment) Act, 1999.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint, and different dates may be appointed for different provisions of this Act.

The Kalyani University (Amendment) Bill, 1999.

(Clauses 2-5.)

Amendment of section 2 of West Ben Act XL of 1981

2. In section 2 of the Kalyani University Act, 1981 (hereinafter referred to as the principal Act), in sub-clause (a) of clause (16), for the words "Faculty Councils for post-graduate and undergraduate studies", the words "Faculty Councils for post-graduate studies or Councils for undergraduate studies, as the case may be," shall be substituted.

Amendment of section 10

3. In section 10 of the principal Act,—

(1) in sub-section (1), for the words "and the Faculty Councils for post-graduate and undergraduate studies", the words ", the Faculty Councils for post-graduate studies and the Councils for undergraduate studies" shall be substituted;

(2) in sub-section (2), for the words "the Faculty Councils for post-graduate and undergraduate studies", the words "the Faculty Councils for post-graduate studies, the Councils for undergraduate studies" shall be substituted.

Amendment of section 16

4. In section 16 of the principal Act, for clause (3), the following clauses shall be substituted:—

"(3) the Faculty Councils for post-graduate studies;

(3A) the Councils for undergraduate studies;".

Amendment of section 17

5. In sub-section (1) of section 17 of the principal Act,—

(1) under the heading "(a) *ex officio members*", in clause (iv), for the words "Faculty Councils for post-graduate and undergraduate studies;", the words "Faculty Councils for post-graduate studies" shall be substituted;

(2) under the heading "(b) *other members*",—

(a) for clause (x), the following clause shall be substituted:—

"(x) six Professors of the University Departments, one each belonging to any Department under each Faculty Council for post-graduate studies, elected jointly by the Professors of the University:

Provided that if there is no Department under the Faculty Council for post-graduate studies concerned, the election of a Professor of a Department under such Faculty Council for post-graduate studies shall be held after the establishment of such Department or Departments, and there shall be deemed to be a vacancy in the office of the member to be filled up by such Professor until such election takes place;";

(b) for clause (xi), the following clause shall be substituted:—

"(xi) twelve Teachers of the University Departments other than Professors, elected by such Teachers of the University from amongst themselves, of whom—

(a) four shall be from the Departments under the Faculty Council for Post-Graduate Studies in Arts and Commerce including one from the Commerce Department,

(b) four shall be from the Deparments under the Faculty Council for Post-Graduate Studies in Science,

(c) one shall be from the Departments under the Faculty Council for Post-Graduate Studies in Education,

(d) one shall be from the Departments under the Faculty Council for Post-Graduate Studies in Engineering, Technology and Management,

The Kalyani University (Amendment) Bill, 1999.

(Clauses 6, 7.)

(e) one shall be from the Departments under the Faculty Council for Post-Graduate Studies in Law, and

(f) one shall be from the Departments under the Faculty Council for Post-Graduate Studies in Music and Fine Arts:

Provided that if there is no Department under the Faculty Council for post-graduate studies concerned, the election of a Teacher of a Department under such Faculty Council for post-graduate studies shall be held after the establishment of such Department or Departments, and there shall be deemed to be a vacancy in the office of the member to be filled up by such Teacher until such election takes place;";

(c) for clause (xiii), the following clause shall be substituted:—

"(xiii) four Principals of affiliated colleges, of whom one shall belong to a Teachers' training college and one shall belong to a college teaching in engineering and technology, elected by the Teachers of the affiliated colleges;";

(d) for clause (xvi), the following clause shall be substituted:—

"(xvi) four regular post-graduate students of the University, of whom not more than one shall belong to any Faculty Council for post-graduate studies, elected jointly by such students from amongst themselves.

Explanation.—Notwithstanding anything contained elsewhere in this Act, a member elected under this clause shall hold office for a period of two years from the date of his election or till he ceases to be a regular student, whichever is earlier;".

Amendment of section 18

6. In sub-section (1) of section 18 of the principal Act, for clause (i), the following clause shall be substituted:—

"(i) to initiate proposals for the establishment of any Faculty Council for post-graduate studies or any Council for undergraduate studies and to establish University Departments, institutions, centres, libraries, laboratories, workshops and museums for study and research;".

Amendment of section 20.

7. In sub-section (1) of section 20 of the principal Act,—

(1) under the heading "(a) *ex officio members*", for the words "Faculty Councils for post-graduate and undergraduate studies;", the words "Faculty Councils for post-graduate studies;" shall be substituted;

(2) under the heading "(b) *other members*",—

(a) for clause (vi), the following clause shall be substituted:—

"(vi) six Professors of the University not belonging to the same Faculty Council for post-graduate studies elected jointly by the Professors of the University:

Provided that if there is no Department under the Faculty Council for post-graduate studies concerned, the election of a Professor of a Department under such Faculty Council for post-graduate studies shall be held after the establishment of such Department or Departments, and there shall be deemed to be a vacancy in the office of the member to be filled up by such Professor until such election takes place;";

The Kalyani University (Amendment) Bill, 1999.

(Clause 8.)

(b) in clause (vii),—

(i) for the words "Faculty Councils for post-graduate and undergraduate studies" in the two places where they occur, the words "Faculty Councils for post-graduate studies" shall be substituted, and

(ii) for the proviso, the following proviso shall be substituted:—

"Provided that if there is no Department under Faculty Council for post-graduate studies concerned, the election of a Teacher of a Department under such Faculty Council for post-graduate studies shall be held after the establishment of such Department or Departments, and there shall be deemed to be a vacancy in the office of the member to be filled up by such Teacher until such election takes place;";

(c) in clause (viii), for the words "Faculty Council for post-graduate and undergaduate studies,", the words "Faculty Council for post-graduate studies," shall be substituted;

(d) in clause (xiii), for sub-clause (a), the following sub-clause shall be substituted:—

"(a) (i) two Teachers, other than Principals, of affiliated colleges, elected by such Teachers, other than Principals, of affiliated colleges as are members of the Court from amongst themselves,

(ii) two Principals of affiliated colleges elected by such Principals of affiliated colleges as are members of the Court from amongst themselves, and

(iii) five Teachers, other than Principals, of whom—

(A) four shall be the members of the Council for Undergraduate Studies in Arts, Science, Commerce, Education, Law, Music and Fine Arts, and

(B) one shall be the member of the Council for Undergraduate Studies in Engineering and Technology,

elected by such Teachers as are members of the Councils for undergraduate studies:

Provided that if there is no Teacher who is a member of the Council for undergraduate studies concerned, the election of a Teacher shall be held after the office of the member of such Council for undergraduate studies is filled up, and there shall be deemed to be a vacancy in the office of the member of the Executive Council to be filled up by such Teacher until such election takes place;".

Amendment of section 21.

8. In section 21 of the principal Act,—

(1) for clause (ii), the following clause shall be substituted:—

"(ii) to recommend to the Court the initiation of action for the establishment of a Faculty Council for post-graduate studies or Council for undergraduate studies and, after consulting the respective Faculty Council for post-graduate studies, the establishment of University Departments, institutions, centres, libraries, laboratories and museums for study and research;";

The Kalyani University (Amendment) Bill, 1999.

(Clause 9.)

(2) in clause (vi), for the words "Faculty Councils for post-graduate and undergraduate studies,", the words "Faculty Council for post-graduate studies," shall be substituted;

(3) in clause (vii), for the words "Faculty Councils for post-graduate and undergraduate studies,", the words "Faculty Council for post-graduate studies," shall be substituted;

(4) in clause (xi), for the words "Faculty Council for post-graduate and undergraduate studies", the words "Council for undergraduate studies" shall be substituted;

(5) in clause (xii), for the words "Faculty Council for post-graduate and undergraduate studies,", the words "Council for undergraduate studies" shall be substituted;

(6) in clause (xvi), for the words "Faculty Councils for post-graduate and undergraduate studies,", the words "Faculty Council for post-graduate studies or Council for undergraduate studies, as the case may be," shall be substituted;

(7) in clause (xviii), for the words "Faculty Council for post-graduate and undergraduate studies;", the words "Faculty Council for post-graduate studies;" shall be substituted;

(8) in clause (xx), for the words "Faculty Councils for post-graduate and undergraduate studies", the words "Faculty Council for post-graduate studies or the Council for undergraduate studies, as the case may be," shall be substituted;

(9) in clause (xxiv), for the words "Faculty Council for post-graduate and undergraduate studies;", the words "Faculty Council for post-graduate studies or the Council for undergraduate studies, as the case may be;" shall be substituted;

(10) in clause (xxxvii), for the words "the Faculty Councils for post-graduate and undergraduate studies", the words "the Faculty Council for post-graduate studies and the Council for undergraduate studies" shall be substituted.

Substitution of new section for section 22

9. For section 22 of the principal Act, the following section shall be substituted:—

"The Faculty Councils for post-graduate studies.

22. (1) There shall be the following Faculty Councils for post-graduate studies:—

(a) the Faculty Council for Post-Graduate Studies in Arts and Commerce;

(b) the Faculty Council for Post-Graduate Studies in Science;

(c) the Faculty Council for Post-Graduate Studies in Education;

(d) the Faculty Council for Post-Graduate Studies in Engineering, Technology and Management;

(e) the Faculty Council for Post-Graduate Studies in Law; and

(f) the Faculty Council for Post-Graduate Studies in Music and Fine Arts.

(2) Each Faculty Council for Post-Graduate Studies, other than—

(a) the Faculty Council for Post-Graduate Studies in Education,

(b) the Faculty Council for Post-Graduate Studies in Engineering, Technology and Management,

(c) the Faculty Council for Post-Graduate Studies in Law, and

The Kalyani University (Amendment) Bill, 1999.

(Clause 9.)

(d) the Faculty Council for Post-Graduate Studies in Music and Fine Arts,

shall consist of the following members:—

(i) the Vice-Chancellor—Chairman;

(ii) the Dean of the Faculty Council for post-graduate studies concerned;

(iii) the Head or Heads of the Department or Departments concerned, if any;

(iv) the Professor or Professors of the Department or Departments concerned, if any;

(v) one Teacher participating in the post-graduate teaching in the subject or subjects concerned, if any, from constituent colleges or professional colleges, nominated by the Vice-Chancellor;

(vi) one Teacher of the University, not being a Professor, from the Departments of the University under the Faculty Council for post-graduate studies concerned, elected jointly by such Teachers from amongst themselves;

(vii) one person having special knowledge in the subject or subjects concerned, nominated by the Vice-Chancellor;

(viii) three Teachers participating in undergraduate teaching in the subject or subjects concerned, elected by the members of the Council for undergraduate studies concerned.

(3) A Faculty Council for Post-Graduate Studies in—

(a) Education, or

(b) Engineering, Technology and Management, or

(c) Law, or

(d) Music and Fine Arts,

shall consist of the following members:—

(i) the Vice-Chancellor—Chairman;

(ii) the Dean of the Faculty Council for post-graduate studies concerned;

(iii) the Head or Heads of the Department or Departments concerned, if any;

(iv) the Professor or Professors of the Department or Departments concerned, if any:

Provided that if there is no Department under the Faculty Council for post-graduate studies concerned, the Professor or Professores of such Department or Departments of constituent colleges or professional colleges, as the case may be, shall be the member or members of the Faculty Council for post-graduate studies concerned, and shall cease to be such member or members on the establishment of any such Department or Departments of the University, and any vacancy caused by such cesser of membership shall be a casual vacancy;

(v) two Teachers, not being Professors, participating in post-graduate teaching in the subject or subjects concerned, if any, in constituent colleges or professional colleges, as the case may be, nominated by the Vice-Chancellor;

The Kalyani University (Amendment) Bill, 1999.

(Clause 10.)

(vi) three Teachers of the University, not being Professors, from the Departments of the University under the Faculty Council for post-graduate studies concerned, elected jointly by such Teachers from amongst themselves:

Provided that if there is no Department under the Faculty Council for post-graduate studies concerned, the election of a Teacher of a Department from the said Faculty Council for post-graduate studies shall be held after the establishment of such Department, and there shall be deemed to be a vacancy in the office of the member to be filled up by such Teacher until such election takes place;

(vii) one person having special knowledge in the subject or subjects concerned, nominated by the Vice-Chancellor;

(viii) three Teachers participating in undergraduate teaching in the subject or subjects concerned, elected by the members of the Council for undergraduate studies concerned.

(4) Each Faculty Council for post-graduate studies shall have a Secretary to be appointed by the Executive Council.

(5) One-third of the total number of members of a Faculty Council for post-graduate studies shall be a quorum for a meeting of the Faculty Council.".

Substitution of new section for section 23A

10. For section 23A of the principal Act, the following section shall be substituted:—

"The Councils for undergraduate studies.

23A. (1) There shall be the following Councils for undergraduate studies:—

(a) the Council for Undergraduate Studies in Arts, Science, Commerce, Education, Law, Music and Fine Arts;

(b) the Council for Undergraduate Studies in Engineering and Technology.

(2) The Council for Undergraduate Studies in Arts, Science, Commerce, Education, Law, Music and Fine Arts shall consist of the following members:—

(a) the Vice-Chancellor—Chairman;

(b) the Deans of the Faculty Councils for Post-Graduate Studies in Arts and Commerce, Science, Education, Law, and Music and Fine Arts;

(c) ten Teachers of affiliated colleges imparting teaching in Arts, Science, Commerce, Education, Law, and Music and Fine Arts, of whom one shall be from a Teachers' training college, one shall be from a Law college, and one shall be from a college, if any, teaching Music and Fine Arts, elected by the Teachers of such colleges;

(d) five Teachers participating in post-graduate teaching in the subject or subjects concerned, one each from each Faculty Council for post-graduate studies concerned, elected by the members of the Faculty Councils for post-graduate studies concerned from amongst themselves;

(e) five Principals, of whom three shall be from the undergraduate colleges of Arts, Science, and Commerce, one shall be from a Teachers' training college, and one shall be from a Law college or from any college teaching Fine Arts or Music or both, elected jointly by the Principals of such colleges;

The Kalyani University (Amendment) Bill, 1999.

(Clauses 11-13.)

(f) two persons having special knowledge in the subject or subjects concerned, nominated by the Vice-Chancellor.

(3) The Council for Undergraduate Studies in Engineering and Technology shall consist of the following members:—

(a) the Vice-Chancellor—Chairman;

(b) the Deans of the Faculty Councils for Post-Graduate Studies in Science, and Engineering, Technology and Management;

(c) six Teachers, not belonging to the same Department, participating in teaching in the subject or subjects concerned, elected by the Teachers of engineering and technological colleges from amongst themselves;

(d) two Principals of engineering and technological colleges, elected jointly by the Principals of such colleges;

(e) the Head or Heads of the Department or Departments concerned, if any;

(f) two persons having special knowledge in the subject concerned, nominated by the Vice-Chancellor.

(4) Each Council for undergraduate studies shall have a Secretary to be appointed by the University.

(5) All elections to the Councils for undergraduate studies shall be held in the manner prescribed by the Statutes.

(6) One-third of the total number of members of a Council for undergraduate studies shall be a quorum for a meeting of the Council.".

Amendment of section 24

11. In section 24 of the principal Act,—

(1) for sub-section (1), the following sub-section shall be substituted:—

"(1) There shall be a Dean for each Faculty Council for post-graduate studies who shall be a Professor of the University:

Provided that every Dean of a Faculty Council for post-graduate studies or Council for undergraduate studies holding office as such Dean on the date immediately before the date of coming into force of the Kalyani University (Amendment) Act, 1998 (hereinafter referred to as the said Act), shall continue, and shall be deemed to have continued, to hold his office as such Dean on and from the date of coming into force of the said Act, and shall cease to hold office as such Dean on the expiry of the term of his office or till the office of the Dean is filled up by election in the prescribed manner, whichever is earlier.".

West Ben Act IX of 1998

Amendment of section 33.

12. In the proviso to sub-section (4) of section 33 of the principal Act, for the words "Faculty Councils for post-graduate and undergraduate studies", the words "Faculty Councils for post-graduate studies or the Councils for undergraduate studies" shall be substituted.

Amendment of section 37

13. For the *Explanation* to section 37 of the principal Act, the following *Explanation* shall be substituted:—

"*Explanation.*—For the avoidance of doubt, it is hereby declared that when the office of any member of any authority or body of the University cannot be filled up, when there has been an addition to the number of members of any existing authority or body or when such authority or body is created or constituted for the first time, on account of an election or appointment not being feasible for any reason whatsoever,

The Kalyani University (Amendment) Bill, 1999.

(Clauses 14-18.)

there shall be deemed to be a vacancy in the office of such member until such election takes place or such appointment is made, provided that the term of office of any member of any authority or body of the University filled up by election in the manner prescribed by Statutes or otherwise shall, when such authority or body is created or constituted for the first time, be co-terminous with the term of office of any other member of the Court or the Executive Council, as the case may be, filled up by election or otherwise.".

Amendment of section 39

14. In section 39 of the principal Act, for the words "the Faculty Councils for post-graduate and undergraduate studies", the words "the Faculty Council for post-graduate studies, the Council for undergraduate studies" shall be substituted.

Amendment of section 49

15. In clause (e) of section 49 of the principal Act, for the words "the Faculty Council for post-graduate and undergraduate studies;", the words "the respective Faculty Council for post-graduate studies or Council for undergraduate studies, as the case may be;" shall be substituted.

Amendment of section 52

16. In sub-section (2) of section 52 of the principal Act,—

(1) in clause (b), for sub-clause (iv), the following sub-clause shall be substituted:—

"(iv) any of the Faculty Councils for post-graduate studies or Councils for undergraduate studies, or";

(2) in clause (c), for the words "the Faculty Council for post-graduate and undergraduate studies", the words "the Faculty Council for post-graduate studies or the Council for undergraduate studies" shall be substituted

Amendment of section 54

17. Section 54 of the principal Act shall be renumbered as sub-section (1) of that section, and after sub-section (1) as so renumbered, the following sub-section shall be inserted:—

"(2) Notwithstanding anything contained in sub-section (1) or elsewhere in this Act, or the Statutes, or the Ordinances, or the Regulations, made under this Act, or the Calcutta University Act, 1979 (hereinafter referred to as the said Act), or the Statutes, or the Ordinances, or the Regulations, made under the said Act, any student of a college in the district of Murshidabad or Nadia, affiliated to the University of Calcutta as constituted under the said Act (hereinafter referred to as the said University), before the date referred to in the notification published in the *Official Gazette* under sub-section (4) of section 5 of this Act, who was studying for any examination of the said University, shall be permitted to complete his course in preparation therefor, and the said University shall hold, for such students, examinations in accordance with the Regulation in force in the said University, and shall declare results and confer degree, diploma or other academic distinction of the said University upon the qualified students on the results of the examinations." West Ben Act XXVIII of 1979

Insertion of new section 55A

18. After section 55 of the principal Act, the following section shall be inserted.—

'Special provision for continuance in office

55A. Notwithstanding anything contained in this Act or in any other law for the time being in force, any person who was a member of any authority or body of the University on the date immediately before the date of coming into force of the Kalyani University (Amendment) Act, 1998, shall continue, and shall be deemed to have continued, to be a member of such authority or body till he ceases to be a member of such authority or body on the expiry of the term of his office as such member or, upon the creation of any office of member of any Faculty Council for post-graduate studies or Council for undergraduate studies by virtue of coming into existence thereof, till the office of such member is filled up in the prescribed manner, whichever is earlier.". West Ben Act IX of 1998

The Kalyani University (Amendment) Bill, 1999.

STATEMENT OF OBJECTS AND REASONS.

In order to give effect to certain provisions of the Kalyani University Act, 1981 (West Ben. Act XL of 1981), as amended by the Kalyani University (Amendment) Act, 1998 (West Ben. Act IX of 1998), it is necessary to make appropriate amendments in the relevant University Statutes. As, however, the amendment to the Statutes will take some time, certain transitional arrangements need to be made to enable the authorities and bodies of the University of Kalyani to continue to discharge their functions properly. It has also been felt that the University of Kalyani should have two more Faculty Councils for post-graduate studies—one in Law and the other in Music and Fine Arts. It is, therefore, also necessary to amend the relevant provisions of the Kalyani University Act, 1981.

2. The Bill has been framed with the above objects in view.

3. There is no financial implication involved in the Bill.

CALCUTTA,
The 26th November, 1999.

SATYA SADHAN CHAKRABORTY,
Member-in-charge.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No 3350-F.T. Calcutta, the 6th December, 1999

NOTIFICATION

WHEREAS the Governor is of the opinion that it is necessary so to do in the public interest,

NOW, THEREFORE, in exercise of the power conferred by clause (m) of section 107 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) (hereinafter referred to as the said Act), the Governor is pleased hereby to direct the discontinuance of the use of the declaration forms, prescribed under the Bengal Finance (Sales Tax) Act, 1941 (Ben Act VI of 1941) since repealed, or the rules made thereunder, which are being used in accordance with the provisions of clause (m) of section 107, for the purposes of sub-clause (iii), and sub-clause (xi), of clause (a) of sub-section (3) of section 17, of the said Act, with effect from the 1st day of April, 2000, subject to the following conditions:—

(a) the use of any such declaration form on or after the 1st day of April, 2000, out of the stock held by a dealer on that date, shall be restricted to sales made to him up to the 31st day of March, 2000, and

(b) the use of any such declaration form issued in advance against any purchase order shall be restricted to sales which have been made up to the 31st day of March, 2000, in pursuance of the said order.

By order of the Governor,

N BARMAN ROY,
Officer-on-Spl. Duty and ex officio
Dy Secy. to the Govt. of West Bengal

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 3351-FT. Calcutta, the 6th December, 1999.

NOTIFICATION

In exercise of the power conferred by section 15 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 (West Ben Act IV of 1999), the Governor is pleased hereby to make the following amendments in the West Bengal Sales Tax (Settlement of Dispute) Rules, 1999 (hereinafter referred to as the said rules):—

Amendments

In the said rules,—

(1) in rule 3, to sub-rule (1), *add* the following proviso:—

"Provided that in a case where the provisions of sub-section (4) of section 5 apply, the application in Form 1 shall be made by the applicant in triplicate to the appropriate designated authority";

(2) in rule 4, in sub-rule (1),—

(a) in clause (j), for the word and figure "section 5.", *substitute* the word and figure "section 5,";

(b) after clause (j), *insert* the following clause:—

"(k) the particulars of the revision pending in respect of the same period where this application is made in accordance with the provisions of sub-section (4) of section 5, in respect of the appeal pending for such period";

(3) in rule 8, to sub-rule (1), *add* the following proviso:—

"Provided that in a case where the provisions of sub-section (4) of section 5 apply, the appropriate designated authority shall keep both the appropriate appellate authority and the appropriate revisional authority under the relevant Act informed of the matters referred to in this sub-rule.";

(4) in Form 1, after item 10, *insert* the following item:—

"11. Particulars of the revision pending in respect of the same period, where this application is made in accordance with the provisions of sub-section (4) of section 5, in respect of the appeal pending for such period,—

(a) the designation of the revisional authority before whom the revision is pending

(b) the date of presentation of the revision so pending before such authority

(c) the revision case No.

(5) in Form 2, in the first paragraph, in clause (b), in item (ii), after the words "at the rate specified in", *insert* the words, figures and brackets "sub-clause (i)/sub-clause (ii) of";

(6) in Form 3, for the words "ISSUED this . . . . . day of . . . . . .", *substitute* the following words, letters, figures and brackets:—

"THIS IS TO CERTIFY FURTHER THAT the dispute relating to the arrear tax, penalty or interest for the said assessment period, which was pending simultaneously in revision before the revisional authority, being revision case No. . . . . ., (the revisional application having been presented before such authority on . . . . . ,) has also been settled under the third proviso to sub-section (1) of section 8 of the said Act.

ISSUED this . . . . . day of . . . . . .".

2. This notification shall come into force, and shall be deemed to have come into force, on the 1st day of July, 1999.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio
Dy. Secy. to the Govt. of West Bengal.

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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 2858-L.—13th December, 1999.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act XV of 1999

THE WEST BENGAL SALES TAX (SETTLEMENT OF DISPUTE) (AMENDMENT) ACT, 1999.

[*Passed by the West Bengal Legislature.*]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 13th December, 1999.]

An Act to amend the West Bengal Sales Tax (Settlement of Dispute) Act, 1999.

WHEREAS it is expedient to amend the West Bengal Sales Tax (Settlement of Dispute) Act, 1999, for the purposes and in the manner hereinafter appearing; West Ben Act IV of 1999

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the West Bengal Sales Tax (Settlement of Dispute) (Amendment) Act, 1999.

(2) It shall be deemed to have come into force on the 10th day of November, 1999

The West Bengal Sales Tax (Settlement of Dispute) (Amendment) Act, 1999.

(Sections 2-6.)

Amendment of section 5 of West Ben Act IV of 1999

2. In section 5 of the West Bengal Sales Tax (Settlement of Dispute) Act, 1999 (hereinafter referred to as the principal Act),—

(1) to sub-section (3), the following proviso shall be added, and shall be deemed to have been added, with effect from the 1st day of July, 1999:—

"Provided that in a case where the provisions of sub-section (4) apply, the applicant shall also send a copy of the application made under sub-section (1) to the revisional authority before whom the revision is pending for the same period.";

(2) after sub-section (3), the following sub-section shall be inserted, and shall be deemed to have been inserted, with effect from the 1st day of July, 1999:—

"(4) Where an appeal is pending before the appellate authority, and a revision is pending before the revisional authority, in respect of one and the same period, an application referred to in sub-section (1) shall only be made in respect of the pending appeal.".

Amendment of section 7

3. For sub-section (1) of section 7 of the principal Act, the following sub-section shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of July, 1999:—

"(1) The amount payable by an applicant for settlement of dispute under this Act shall be determined under sub-section (2) of section 6,—

(a) where the dispute relates to any arrear tax in dispute, at the rate of thirty-three *per centum* of the arrear tax in dispute or the actual amount paid in respect of such arrear tax in dispute, whichever is higher; or

(b) where the dispute relates to any arrear interest in dispute and—

(i) there is also some arrear tax in dispute for the period to which such interest relates, at the rate of five *per centum* of the arrear tax in dispute for such period, or the amount of the arrear interest in dispute, whichever is less;

(ii) there is no arrear tax in dispute for the period to which such interest relates, at the rate of five *per centum* of the arrear interest in dispute.".

Amendment of section 8

4. In sub-section (1) of section 8 of the principal Act, after the second proviso, the following proviso shall be inserted, and shall be deemed to have been inserted, with effect from the 1st day of July, 1999:—

"Provided also that in a case where the provisions of sub-section (4) of section 5 apply and a certificate of settlement is issued under this sub-section in respect of the appeal pending for a period, the revision pending for such period shall also be deemed to have been settled upon the issue of such certificate of settlement.".

Amendment of section 10

5. To section 10 of the principal Act, the following proviso shall be added, and shall be deemed to have been added, with effect from the 1st day of July, 1999:—

"Provided that where the provisions of sub-section (4) of section 5 apply, and a certificate of settlement is issued under sub-section (1) of section 8, in respect of the appeal pending for any period, the revision pending for such period shall also be deemed to have been withdrawn by the applicant upon the issue of such certificate of settlement from the date of making of the application by the applicant under sub-section (1) of section 5.".

Amendment of section 11

6. In section 11 of the principal Act, after the words "appeal or revision" in the two places where they occur, the words "or both, as the case may be," shall be inserted, and shall be deemed to have been inserted, with effect from the 1st day of July, 1999.

The West Bengal Sales Tax (Settlement of Dispute) (Amendment) Act, 1999.

(Sections 7, 8.)

Amendment of section 12

7. In sub-section (2) of section 12 of the principal Act,—

(1) for the words "the appeal or revision,", the words "the appeal or revision or both," shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of July, 1999,

(2) for the words "and such appeal or revision", the words "and such appeal or revision or both, as the case may be," shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of July, 1999, and

(3) for the words "in such appeal or revision", the words "in such appeal or revision or in both, as the case may be," shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of July, 1999.

Repeal and Saving

8. (1) The West Bengal Sales Tax (Settlement of Dispute) (Amendment) Ordinance, 1999, is hereby repealed. West Ben Ord III of 1999

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been validly done or taken under the principal Act as amended by this Act.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 2859-L.—13th December, 1999.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act XVI of 1999

THE WEST BENGAL SALES TAX (AMENDMENT) ACT, 1999.

[*Passed by the West Bengal Legislature.*]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 13th December, 1999.]

An Act to amend the West Bengal Sales Tax Act, 1994.

WHEREAS it is expedient to amend the West Bengal Sales Tax Act, 1994, for the purposes and in the manner hereinafter appearing; West Ben Act XLIX of 1994

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the West Bengal Sales Tax (Amendment) Act, 1999.

(2) It shall be deemed to have come into force on the 1st day of November, 1999.

The West Bengal Sales Tax (Amendment) Act, 1999.

(Sections 2-5.)

Amendment of section 13 of West Ben Act XLIX of 1994

2. In sub-section (1) of section 13 of the West Bengal Sales Tax Act, 1994 (hereinafter referred to as the principal Act),—

(1) in clause (a), the words and figures "and goods specified in Schedule IV" shall be omitted with effect from the 1st day of November, 1999;

(2) in clause (c), the words and figures "and goods specified in Schedule IV" shall be omitted with effect from the 1st day of November, 1999.

Amendment of section 18

3. In section 18 of the principal Act, in sub-section (1), for the words ", other than those", the words ", including a sale" shall be substituted, and shall be deemed to have been substituted, with effect from the 1st day of April, 1999.

Amendment of section 20

4. In section 20 of the principal Act, in sub-section (2),—

(1) in clause (a),—

(a) the words, letter and brackets ", or clause (c)," shall be omitted, and

(b) the word "and" shall be omitted,

with effect from the 1st day of November, 1999;

(2) after clause (a), the following clause shall be inserted with effect from the 1st day of November, 1999:—

"(aa) (i) four *per centum* of such purchase price in respect of purchases of goods, other than goods specified in Schedule IV, or

(ii) tax as applicable to a sale of any goods specified in Schedule IV fixed by notification under sub-section (1) of section 18 on such purchase price in respect of purchase of goods specified in Schedule IV,

as relates to purchases referred to in clause (c) of sub-section (1) of section 13, and";

(3) after the proviso, the following proviso shall be added with effect from the 1st day of November, 1999:—

"Provided further that no tax shall be payable by a dealer under clause (a), or clause (c), of sub-section (1) of section 13 on purchase of any goods specified in Schedule IV where such dealer proves to the satisfaction of the Commissioner that on a prior sale of such goods in West Bengal, due tax payable under clause (c) of sub-section (1) of section 17 has been paid.".

Insertion of new Chapter IVA

5. In the principal Act, after Chapter IV, the following Chapter shall be inserted with effect from the 1st day of November, 1999:—

The West Bengal Sales Tax (Amendment) Act, 1999.

(Section 6.)

'CHAPTER IVA

Enrolment of transporter, carrier or transporting agent.

Enrolment of transporter, carrier or transporting agent

29A. For carrying out the purposes of section 68, section 72, and section 73, every transporter, carrier or transporting agent operating his transport business in West Bengal of transporting any consignment of taxable goods into, or outside, or within, West Bengal shall obtain from the Commissioner a certificate of enrolment in such manner, and within such time, as may be prescribed.

Explanation.—For the purposes of this section or section 62A, the expression "taxable goods" shall mean all goods excluding those goods sales of which are tax-free under section 24, but including raw jute, purchases of which are liable to tax under section 12.'.

Insertion of new section 46A.

6. After section 46 of the principal Act, the following section shall be inserted:—

"Assessment deemed to be made in certain cases

46A. (1) Notwithstanding anything contained in sub-section (1) of section 45 or sub-section (1) of section 45A, returns furnished in accordance with the provisions of sub-section (4) of section 30 by a registered dealer having a gross turnover of sales, or gross contractual transfer price, or an aggregate of gross turnover of sales and gross contractual transfer price, in a year below three crore rupees in respect of the year or years comprising the period or periods commencing on and from the day immediately following the latest year or part of a year comprising the period or periods for which assessment under sub-section (1) of section 45 has been made and ending on or before the 30th day of June, 1999 (hereinafter referred to as the eligible period) shall be accepted as correct and complete, and all assessments in respect of such eligible period shall, subject to the provisions of sub-section (2), be deemed to have been made under sub-section (1) of section 45 on the 31st day of December, 1999:

Provided that the provisions of this sub-section shall not apply in respect of any such year or part of a year where—

(a) a registered dealer has not furnished return together with receipted challan showing payment of tax and interest, if any, for any return period falling within the eligible period, or

(b) any assessment made under sub-section (1) of section 45 in respect of a registered dealer relating to any year falling within the eligible period has been set aside under section 79, section 80, or section 82, with the direction to make fresh assessment, or

(c) subsequent to any seizure made under section 66 of accounts, registers or documents of a registered dealer, any report indicating any evasion of tax by such registered dealer during any period falling within the eligible period has been received by the Commissioner prior to the date of coming into force of this sub-section.

(2) Where assessment is deemed to have been made under sub-section (1) in respect of a registered dealer relating to any year or part of a year falling within the eligible period and where it appears to the Commissioner on information or otherwise that in a return furnished by such registered dealer under section 30 in respect of any period of such year or part of a year,—

(a) certain sale price or part thereof, contractual transfer price or part thereof, or specified purchase price or part thereof, has not been disclosed in such return, or has escaped levy of tax thereon at the appropriate rate, erroneously or otherwise, or

The West Bengal Sales Tax (Amendment) Act, 1999.

(Section 6)

(b) the deductions from the gross turnover of sales were claimed under sub-section (3) of section 17 in such return, erroneously or otherwise, in excess of what is admissible under sub-section (3) of that section, or the deductions so claimed in such return are not supported by evidence referred to in sub-section (3) of that section, or

(c) claim for lower rate of tax has been preferred in such return under sub-section (2), or sub-section (2A), of section 17 in respect of any turnover of sales without any valid evidence referred to therein,

which has resulted in reduction of the amount of tax payable by such registered dealer or the State Government has suffered loss of revenue on any of the grounds referred to in clause (a), clause (b), or clause (c), of this sub-section on account of such registered dealer in respect of such year or part of such year, the Commissioner shall, within a period of four years from the date of assessment deemed to have been made in accordance with the provisions of sub-section (1), after giving such registered dealer a reasonable opportunity of being heard, reopen such assessment by an order in writing in the prescribed manner for making a fresh assessment of tax under sub-section (1) of section 45

Provided that the fresh assessment under sub-section (1) of section 45 for such year shall be made, notwithstanding the provisions of section 48, on any date within two years from the date of passing the order in writing for reopening the assessment in respect of such year, which is deemed to have been made in accordance with the provisions of sub-section (1) of this section

(3) Where an assessment in respect of a registered dealer has been deemed to have been made in accordance with the provisions of sub-section (1) for any year or part of a year falling within the eligible period, such registered dealer shall verify the related returns with his books of accounts and documents required to be furnished for substantiating his gross turnover of sales, claims for exemption from payment of tax or for payment of tax at a lower rate, as mentioned in such return, and if he finds that there is any short payment of tax or interest, he shall furnish a declaration in the prescribed form on or before the 30th day of June, 2000, together with a receipted challan showing payment of such balance amount of tax or interest

(4) Where a dealer brings to the notice of the Commissioner by making an application to him within six months from the date of assessment deemed to have been made in accordance with the provisions of sub-section (1) in respect of any year that due to his error in fact or in law, an amount of tax or interest has been paid by him in excess of what was payable in respect of any return period falling within such year, the Commissioner may, if he is *prima facie* satisfied about such error, within one year from the date of receipt of such application, reopen such assessment, by an order in writing, in the prescribed manner, for making a fresh assessment of tax for such year under sub-section (1) of section 45

Provided that the fresh assessment of tax under sub-section (1) of section 45 for such year shall be made, notwithstanding the provisions of section 48, on any date within two years from the date of passing of the order in writing for reopening of the assessment deemed to have been made in accordance with the provisions of sub-section (1) of this section in respect of such year

(5) The Commissioner shall, while making the fresh assessment in pursuance of sub-section (2) in respect of any registered dealer for any period, direct such dealer to pay, in addition to the tax so assessed and penalty imposed, if any, under sub-section (1) of section 45, a sum not less than twice, but not exceeding thrice, the amount of tax assessed by way of further penalty

Provided that no penalty under this sub-section shall be imposed where such registered dealer furnishes a declaration in accordance with the provisions of sub-section (3).".

The West Bengal Sales Tax (Amendment) Act, 1999.

(Section 7.)

Insertion of new section 62A

7. After section 62 of the principal Act, the following section shall be inserted with effect from the 1st day of November, 1999:—

"Maintenance of accounts by transporter, carrier or transporting agent, and inspection, search and seizure of such accounts and goods transported.

62A. (1) Notwithstanding anything contained in any other law for the time being in force, any transporter, carrier or transporting agent, to whom the provisions of section 29A apply, shall maintain, in the prescribed form, proper account of taxable goods transported by him into, or outside, or within, West Bengal on account of any person, casual trader or dealer, being a consignee or consignor, as the case may be, and shall, on demand by the Commissioner, furnish such information to the Commissioner as may be required by the Commissioner in relation to transport of such goods by such transporter, carrier or transporting agent.

(2) The accounts referred to in sub-section (1), and goods referred to in that sub-section and stored in a godown or warehouse in West Bengal, shall be open to inspection by the Commissioner at all reasonable time.

(3) Where any transporter, carrier or transporting agent fails to maintain proper account in the prescribed form or fails to furnish information to the Commissioner as required by sub-section (1), the Commissioner may enter and search any place of transporting business or any other place where such transporter, carrier or transporting agent for the time being keeps any records or documents in relation to transport of goods, and the Commissioner may, for reasons to be recorded in writing, seize such records or documents.

(4) Where any transporter, carrier or transporting agent has—

(a) received any consignment of taxable goods from any person, casual trader or dealer in West Bengal for transport of such consignment to any place outside, or within, West Bengal, or

(b) transported into West Bengal any consignment of taxable goods on account of any person, casual trader or dealer, and

the Commissioner has information that such person, casual trader or dealer is not in existence at the address given in the way bill, invoice, consignment note or any document of like nature in respect of any consignment of goods referred to in clause (a) or clause (b), the Commissioner may direct the transporter, carrier or transporting agent, by an order in writing, that—

(i) the consignment of goods referred to in clause (a) shall not be transported outside, or within, West Bengal, or

(ii) the consignment of goods referred to in clause (b) shall not be delivered,

till the matter is investigated into by the Commissioner or till a period of fifteen days (excluding Sunday or a public holiday declared under the Negotiable Instruments Act, 1881) expires from the date of communication of such direction to the transporter, carrier or transporting agent, whichever is earlier. 26 of 1881.

(5) Where the Commissioner, after giving the person, casual trader or dealer referred to in clause (a) or clause (b), as the case may be, of sub-section (4), a reasonable opportunity of being heard or after causing an enquiry about the existence of such person, casual trader or dealer, is satisfied that such person, casual trader or dealer—

(a) is in existence at the address given in the way bill, invoice, consignment note or any document of like nature, the Commissioner shall forthwith withdraw, by an order in writing, his direction issued under sub-section (4) to the transporter, carrier or transporting agent; or

(b) is not in existence at the address given in the way bill, invoice, consignment note or any document of like nature, the transport of the consignment of taxable goods by such person, casual trader or dealer to any place outside, or within, or into, West Bengal, shall be deemed to be in contravention of the provisions of section 68 or section 73, as the case may be, and the Commissioner shall seize such consignment of goods under section 70.

The West Bengal Sales Tax (Amendment) Act, 1999.

(Sections 8, 9.)

Amendment of section 88

8. In section 88 of the principal Act,—

(a) after sub-section (2), the following sub-section shall be inserted with effect from the 1st day of November, 1999:—

"(2A) Whoever, being a transporter, carrier or transporting agent, operates in contravention of section 29A his transport business in West Bengal of transporting any consignment of taxable goods into, or outside, or within, West Bengal without obtaining a certificate of enrolment, shall be punishable with simple imprisonment which may extend to six months or with fine not exceeding one thousand rupees or with both, and when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the period of continuance of the offence.";

(b) after sub-section (3), the following sub-section shall be inserted with effect from the 1st day of November, 1999:—

"(3A) Whoever, being a transporter, carrier or transporting agent, fails or neglects to comply with the provisions of section 62A, shall be punishable with simple imprisonment which may extend to six months or with fine not exceeding one thousand rupees or with both, and when the offence is a continuing one, with a daily fine not exceeding one hundred rupees during the period of continuance of the offence.";

(c) in sub-section (8), after the words "other actions under", the word, figures and letter "section 62A," shall be inserted with effect from the 1st day of November, 1999;

(d) in sub-section (9),—

(i) after the word, figure and brackets "sub-section (2),", the word, figure, letter and brackets "sub-section (2A)," shall be inserted with effect from the 1st day of November, 1999,

(ii) after the word, figure and brackets "sub-section (3),", the word, figure, letter and brackets "sub-section (3A)," shall be inserted with effect from the 1st day of November, 1999;

(e) in sub-section (10),—

(i) after the word, figure and brackets "sub-section (2),", the word,figure, letter and brackets "sub-section (2A)," shall be inserted with effect from the 1st day of November, 1999;

(ii) after the words "while that punishable under", the word, figure, letter and brackets "sub-section (3A)," shall be inserted with effect from the 1st day of November, 1999.

Amendment of section 90

9. In sub-section (1) of section 90 of the principal Act,—

(a) after the word, figure and brackets "sub-section (2),", the word, figure, letter and brackets "sub-section (2A)," shall be inserted with effect from the 1st day of November, 1999;

(b) after the word, figure and brackets "sub-section (3),", the word, figure, letter and brackets "sub-section (3A)," shall be inserted with effect from the 1st day of November, 1999.

The West Bengal Sales Tax (Amendment) Act, 1999.

(Section 10.)

Repeal and saving.

10. (1) The West Bengal Sales Tax (Amendment) Ordinance, 1999, is hereby repealed. West Ben Ord. II of 1999.

(2) Notwithstanding such repeal, anything done or any action taken under the principal Act as amended by the said Ordinance shall be deemed to have been validly done or taken under the principal Act as amended by this Act.

By order of the Governor,
S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART III—Acts of the West Bengal Legislature.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

NOTIFICATION

No. 2871-L.—14th December, 1999.—The following Act of the West Bengal Legislature, having been assented to by the Governor, is hereby published for general information:—

West Bengal Act XVII of 1999

THE KALYANI UNIVERSITY (AMENDMENT) ACT, 1999.

[*Passed by the West Bengal Legislature.*]

[Assent of the Governor was first published in the *Calcutta Gazette, Extraordinary*, of the 14th December, 1999.]

An Act to amend the Kalyani University Act, 1981.

WHEREAS it is expedient to amend the Kalyani University Act, 1981, for the purposes and in the manner hereinafter appearing; West Ben Act XL of 1981

It is hereby enacted in the Fiftieth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title and commencement

1. (1) This Act may be called the Kalyani University (Amendment) Act, 1999.

(2) It shall come into force on such date as the State Government may, by notification in the *Official Gazette*, appoint, and different dates may be appointed for different provisions of this Act.

The Kalyani University (Amendment) Act, 1999.

(Sections 2-5.)

Amendment of section 2 of West Ben Act XL of 1981

2. In section 2 of the Kalyani University Act, 1981 (hereinafter referred to as the principal Act), in sub-clause (a) of clause (16), for the words "Faculty Councils for post-graduate and undergraduate studies", the words "Faculty Councils for post-graduate studies or Councils for undergraduate studies, as the case may be," shall be substituted.

Amendment of section 10

3. In section 10 of the principal Act,—

(1) in sub-section (1), for the words "and the Faculty Councils for post-graduate and undergraduate studies", the words ", the Faculty Councils for post-graduate studies and the Councils for undergraduate studies" shall be substituted;

(2) in sub-section (2), for the words "the Faculty Councils for post-graduate and undergraduate studies", the words "the Faculty Councils for post-graduate studies, the Councils for undergraduate studies" shall be substituted.

Amendment of section 16

4. In section 16 of the principal Act, for clause (3), the following clauses shall be substituted:—

"(3) the Faculty Councils for post-graduate studies;

(3A) the Councils for undergraduate studies;".

Amendment of section 17

5. In sub-section (1) of section 17 of the principal Act,—

(1) under the heading "(a) *ex officio members*", in clause (iv), for the words "Faculty Councils for post-graduate and undergraduate studies;", the words "Faculty Councils for post-graduate studies" shall be substituted;

(2) under the heading "(b) *other members*",—

(a) for clause (x), the following clause shall be substituted:—

"(x) six Professors of the University Departments, one each belonging to any Department under each Faculty Council for post-graduate studies, elected jointly by the Professors of the University:

Provided that if there is no Department under the Faculty Council for post-graduate studies concerned, the election of a Professor of a Department under such Faculty Council for post-graduate studies shall be held after the establishment of such Department or Departments, and there shall be deemed to be a vacancy in the office of the member to be filled up by such Professor until such election takes place;";

(b) for clause (xi), the following clause shall be substituted:—

"(xi) twelve Teachers of the University Departments other than Professors, elected by such Teachers of the University from amongst themselves, of whom—

(a) four shall be from the Departments under the Faculty Council for Post-Graduate Studies in Arts and Commerce including one from the Commerce Department,

(b) four shall be from the Deparments under the Faculty Council for Post-Graduate Studies in Science,

(c) one shall be from the Departments under the Faculty Council for Post-Graduate Studies in Education,

(d) one shall be from the Departments under the Faculty Council for Post-Graduate Studies in Engineering, Technology and Management,

The Kalyani University (Amendment) Act, 1999.

(Sections 6, 7)

(e) one shall be from the Departments under the Faculty Council for Post-Graduate Studies in Law, and

(f) one shall be from the Departments under the Faculty Council for Post-Graduate Studies in Music and Fine Arts:

Provided that if there is no Department under the Faculty Council for post-graduate studies concerned, the election of a Teacher of a Department under such Faculty Council for post-graduate studies shall be held after the establishment of such Department or Departments, and there shall be deemed to be a vacancy in the office of the member to be filled up by such Teacher until such election takes place;";

(c) for clause (xiii), the following clause shall be substituted.—

"(xiii) four Principals of affiliated colleges, of whom one shall belong to a Teachers' training college and one shall belong to a college teaching in engineering and technology, elected by the Principals of the affiliated colleges,";

(d) for clause (xvi), the following clause shall be substituted:—

"(xvi) four regular post-graduate students of the University, of whom not more than one shall belong to any Faculty Council for post-graduate studies, elected jointly by such students from amongst themselves

Explanation.—Notwithstanding anything contained elsewhere in this Act, a member elected under this clause shall hold office for a period of two years from the date of his election or till he ceases to be a regular student, whichever is earlier;"

Amendment of section 18

6. In sub-section (1) of section 18 of the principal Act, for clause (i), the following clause shall be substituted —

"(i) to initiate proposals for the establishment of any Faculty Council for post-graduate studies or any Council for undergraduate studies and to establish University Departments, institutions, centres, libraries, laboratories, workshops and museums for study and research;".

Amendment of section 20

7. In sub-section (1) of section 20 of the principal Act,—

(1) under the heading "(a) *ex officio members*", for the words "Faculty Councils for post-graduate and undergraduate studies,", the words "Faculty Councils for post-graduate studies;" shall be substituted,

(2) under the heading "(b) *other members*",—

(a) for clause (vi), the following clause shall be substituted:—

"(vi) six Professors of the University not belonging to the same Faculty Council for post-graduate studies elected jointly by the Professors of the University:

Provided that if there is no Department under the Faculty Council for post-graduate studies concerned, the election of a Professor of a Department under such Faculty Council for post-graduate studies shall be held after the establishment of such Department or Departments, and there shall be deemed to be a vacancy in the office of the member to be filled up by such Professor until such election takes place;";

The Kalyani University (Amendment) Act, 1999.

(Section 8.)

(b) in clause (vii),—

(i) for the words "Faculty Councils for post-graduate and undergraduate studies" in the two places where they occur, the words "Faculty Councils for post-graduate studies" shall be substituted, and

(ii) for the proviso, the following proviso shall be substituted:—

"Provided that if there is no Department under Faculty Council for post-graduate studies concerned, the election of a Teacher of a Department under such Faculty Council for post-graduate studies shall be held after the establishment of such Department or Departments, and there shall be deemed to be a vacancy in the office of the member to be filled up by such Teacher until such election takes place;";

(c) in clause (viii), for the words "Faculty Council for post-graduate and undergaduate studies,", the words "Faculty Council for post-graduate studies," shall be substituted;

(d) in clause (xiii), for sub-clause (a), the following sub-clause shall be substituted:—

"(a) (i) two Teachers, other than Principals, of affiliated colleges, elected by such Teachers, other than Principals, of affiliated colleges as are members of the Court from amongst themselves,

(ii) two Principals of affiliated colleges elected by such Principals of affiliated colleges as are members of the Court from amongst themselves, and

(iii) five Teachers, other than Principals, of whom—

(A) four shall be the members of the Council for Undergraduate Studies in Arts, Science, Commerce, Education, Law, Music and Fine Arts, and

(B) one shall be the member of the Council for Undergraduate Studies in Engineering and Technology,

elected by such Teachers as are members of the Councils for undergraduate studies:

Provided that if there is no Teacher who is a member of the Council for undergraduate studies concerned, the election of a Teacher shall be held after the office of the member of such Council for undergraduate studies is filled up, and there shall be deemed to be a vacancy in the office of the member of the Executive Council to be filled up by such Teacher until such election takes place;".

Amendment of section 21

8. In section 21 of the principal Act,—

(1) for clause (ii), the following clause shall be substituted:—

"(ii) to recommend to the Court the initiation of action for the establishment of a Faculty Council for post-graduate studies or Council for undergraduate studies and, after consulting the respective Faculty Council for post-graduate studies, the establishment of University Departments, institutions, centres, libraries, laboratories and museums for study and research;";

The Kalyani University (Amendment) Act, 1999.

(Section 9.)

(2) in clause (vi), for the words "Faculty Councils for post-graduate and undergraduate studies,", the words "Faculty Council for post-graduate studies," shall be substituted;

(3) in clause (vii), for the words "Faculty Councils for post-graduate and undergraduate studies,", the words "Faculty Council for post-graduate studies," shall be substituted;

(4) in clause (xi), for the words "Faculty Council for post-graduate and undergraduate studies", the words "Council for undergraduate studies" shall be substituted;

(5) in clause (xii), for the words "Faculty Council for post-graduate and undergraduate studies,", the words "Council for undergraduate studies" shall be substituted;

(6) in clause (xvi), for the words "Faculty Councils for post-graduate and undergraduate studies,", the words "Faculty Council for post-graduate studies or Council for undergraduate studies, as the case may be," shall be substituted;

(7) in clause (xviii), for the words "Faculty Council for post-graduate and undergraduate studies;", the words "Faculty Council for post-graduate studies;" shall be substituted;

(8) in clause (xx), for the words "Faculty Councils for post-graduate and undergraduate studies", the words "Faculty Council for post-graduate studies or the Council for undergraduate studies, as the case may be," shall be substituted;

(9) in clause (xxiv), for the words "Faculty Council for post-graduate and undergraduate studies;", the words "Faculty Council for post-graduate studies or the Council for undergraduate studies, as the case may be;" shall be substituted;

(10) in clause (xxxvii), for the words "the Faculty Councils for post-graduate and undergraduate studies", the words "the Faculty Council for post-graduate studies and the Council for undergraduate studies" shall be substituted.

Substitution of new section for section 22

9. For section 22 of the principal Act, the following section shall be substituted:—

"The Faculty Councils for post-graduate studies

22. (1) There shall be the following Faculty Councils for post-graduate studies:—

(a) the Faculty Council for Post-Graduate Studies in Arts and Commerce;

(b) the Faculty Council for Post-Graduate Studies in Science;

(c) the Faculty Council for Post-Graduate Studies in Education;

(d) the Faculty Council for Post-Graduate Studies in Engineering. Technology and Management;

(e) the Faculty Council for Post-Graduate Studies in Law; and

(f) the Faculty Council for Post-Graduate Studies in Music and Fine Arts.

(2) Each Faculty Council for Post-Graduate Studies, other than—

(a) the Faculty Council for Post-Graduate Studies in Education,

(b) the Faculty Council for Post-Graduate Studies in Engineering, Technology and Management,

(c) the Faculty Council for Post-Graduate Studies in Law, and

The Kalyani University (Amendment) Act, 1999.

(Section 9.)

(d) the Faculty Council for Post-Graduate Studies in Music and Fine Arts,

shall consist of the following members:—

(i) the Vice-Chancellor—Chairman;

(ii) the Dean of the Faculty Council for post-graduate studies concerned;

(iii) the Head or Heads of the Department or Departments concerned, if any;

(iv) the Professor or Professors of the Department or Departments concerned, if any;

(v) one Teacher participating in the post-graduate teaching in the subject or subjects concerned, if any, from constituent colleges or professional colleges, nominated by the Vice-Chancellor;

(vi) one Teacher of the University, not being a Professor, from the Departments of the University under the Faculty Council for post-graduate studies concerned, elected jointly by such Teachers from amongst themselves;

(vii) one person having special knowledge in the subject or subjects concerned, nominated by the Vice-Chancellor;

(viii) three Teachers participating in undergraduate teaching in the subject or subjects concerned, elected by the members of the Council for undergraduate studies concerned.

(3) A Faculty Council for Post-Graduate Studies in—

(a) Education, or

(b) Engineering, Technology and Management, or

(c) Law, or

(d) Music and Fine Arts,

shall consist of the following members:—

(i) the Vice-Chancellor—Chairman;

(ii) the Dean of the Faculty Council for post-graduate studies concerned;

(iii) the Head or Heads of the Department or Departments concerned, if any;

(iv) the Professor or Professors of the Department or Departments concerned, if any:

Provided that if there is no Department under the Faculty Council for post-graduate studies concerned, the Professor or Professores of such Department or Departments of constituent colleges or professional colleges, as the case may be, shall be the member or members of the Faculty Council for post-graduate studies concerned, and shall cease to be such member or members on the establishment of any such Department or Departments of the University, and any vacancy caused by such cesser of membership shall be a casual vacancy;

(v) two Teachers, not being Professors, participating in post-graduate teaching in the subject or subjects concerned, if any, in constituent colleges or professional colleges, as the case may be, nominated by the Vice-Chancellor;

The Kalyani University (Amendment) Act, 1999.

(Section 10.)

(vi) three Teachers of the University, not being Professors, from the Departments of the University under the Faculty Council for post-graduate studies concerned, elected jointly by such Teachers from amongst themselves:

Provided that if there is no Department under the Faculty Council for post-graduate studies concerned, the election of a Teacher of a Department from the said Faculty Council for post-graduate studies shall be held after the establishment of such Department, and there shall be deemed to be a vacancy in the office of the member to be filled up by such Teacher until such election takes place;

(vii) one person having special knowledge in the subject or subjects concerned, nominated by the Vice-Chancellor;

(viii) three Teachers participating in undergraduate teaching in the subject or subjects concerned, elected by the members of the Council for undergraduate studies concerned.

(4) Each Faculty Council for post-graduate studies shall have a Secretary to be appointed by the Executive Council.

(5) One-third of the total number of members of a Faculty Council for post-graduate studies shall be a quorum for a meeting of the Faculty Council.".

Substitution of new section for section 23A

10. For section 23A of the principal Act, the following section shall be substituted:—

"The Councils for undergraduate studies.

23A. (1) There shall be the following Councils for undergraduate studies:—

(a) the Council for Undergraduate Studies in Arts, Science, Commerce, Education, Law, Music and Fine Arts;

(b) the Council for Undergraduate Studies in Engineering and Technology.

(2) The Council for Undergraduate Studies in Arts, Science, Commerce, Education, Law, Music and Fine Arts shall consist of the following members:—

(a) the Vice-Chancellor—Chairman;

(b) the Deans of the Faculty Councils for Post-Graduate Studies in Arts and Commerce, Science, Education, Law, and Music and Fine Arts;

(c) ten Teachers of affiliated colleges imparting teaching in Arts, Science, Commerce, Education, Law, and Music and Fine Arts, of whom one shall be from a Teachers' training college, one shall be from a Law college, and one shall be from a college, if any, teaching Music and Fine Arts, elected by the Teachers of such colleges;

(d) five Teachers participating in post-graduate teaching in the subject or subjects concerned, one each from each Faculty Council for post-graduate studies concerned, elected by the members of the Faculty Councils for post-graduate studies concerned from amongst themselves;

(e) five Principals, of whom three shall be from the undergraduate colleges of Arts, Science, and Commerce, one shall be from a Teachers' training college, and one shall be from a Law college or from any college teaching Fine Arts or Music or both, elected jointly by the Principals of such colleges;

The Kalyani University (Amendment) Act, 1999.

(Sections 11-13)

(f) two persons having special knowledge in the subject or subjects concerned, nominated by the Vice-Chancellor.

(3) The Council for Undergraduate Studies in Engineering and Technology shall consist of the following members:—

(a) the Vice-Chancellor—Chairman;

(b) the Deans of the Faculty Councils for Post-Graduate Studies in Science, and Engineering, Technology and Management,

(c) six Teachers, not belonging to the same Department, participating in teaching in the subject or subjects concerned, elected by the Teachers of engineering and technological colleges from amongst themselves,

(d) two Principals of engineering and technological colleges, elected jointly by the Principals of such colleges;

(e) the Head or Heads of the Department or Departments concerned, if any,

(f) two persons having special knowledge in the subject concerned, nominated by the Vice-Chancellor

(4) Each Council for undergraduate studies shall have a Secretary to be appointed by the University

(5) All elections to the Councils for undergraduate studies shall be held in the manner prescribed by the Statutes

(6) One-third of the total number of members of a Council for undergraduate studies shall be a quorum for a meeting of the Council"

Amendment of section 24

11. In section 24 of the principal Act,—

(1) for sub-section (1), the following sub-section shall be substituted.—

"(1) There shall be a Dean for each Faculty Council for post-graduate studies who shall be a Professor of the University:

Provided that every Dean of a Faculty Council for post-graduate studies or Council for undergraduate studies holding office as such Dean on the date immediately before the date of coming into force of the Kalyani University (Amendment) Act, 1998 (hereinafter referred to as the said Act), shall continue, and shall be deemed to have continued, to hold his office as such Dean on and from the date of coming into force of the said Act, and shall cease to hold office as such Dean on the expiry of the term of his office or till the office of the Dean is filled up by election in the prescribed manner, whichever is earlier.". West Ben Act IX of 1998

Amendment of section 33

12. In the proviso to sub-section (4) of section 33 of the principal Act, for the words "Faculty Councils for post-graduate and undergraduate studies", the words "Faculty Councils for post-graduate studies or the Councils for undergraduate studies" shall be substituted

Amendment of section 37

13. For the *Explanation* to section 37 of the principal Act, the following *Explanation* shall be substituted —

"*Explanation.*—For the avoidance of doubt, it is hereby declared that when the office of any member of any authority or body of the University cannot be filled up,

The Kalyani University (Amendment) Act, 1999.

(Sections 14-17.)

when there has been an addition to the number of members of any existing authority or body or when such authority or body is created or constituted for the first time, on account of an election or appointment not being feasible for any reason whatsoever, there shall be deemed to be a vacancy in the office of such member until such election takes place or such appointment is made, provided that the term of office of any member of any authority or body of the University filled up by election in the manner prescribed by Statutes or otherwise shall, when such authority or body is created or constituted for the first time, be co-terminous with the term of office of any other member of the Court or the Executive Council, as the case may be, filled up by election or otherwise.".

Amendment of section 39

14. In section 39 of the principal Act, for the words "the Faculty Councils for post-graduate and undergraduate studies", the words "the Faculty Council for post-graduate studies, the Council for undergraduate studies" shall be substituted.

Amendment of section 49

15. In clause (c) of section 49 of the principal Act, for the words "the Faculty Council for post-graduate and undergraduate studies;", the words "the respective Faculty Council for post-graduate studies or Council for undergraduate studies, as the case may be;" shall be substituted.

Amendment of section 52

16. In sub-section (2) of section 52 of the principal Act,—

(1) in clause (b), for sub-clause (iv), the following sub-clause shall be substituted:—

"(iv) any of the Faculty Councils for post-graduate studies or Councils for undergraduate studies, or";

(2) in clause (c), for the words "the Faculty Council for post-graduate and undergraduate studies", the words "the Faculty Council for post-graduate studies or the Council for undergraduate studies" shall be substituted.

Amendment of section 54.

17. Section 54 of the principal Act shall be renumbered as sub-section (1) of that section, and after sub-section (1) as so renumbered, the following sub-section shall be inserted:—

"(2) Notwithstanding anything contained in sub-section (1) or elsewhere in this Act, or the Statutes, or the Ordinances, or the Regulations, made under this Act, or the Calcutta University Act, 1979 (hereinafter referred to as the said Act), or the Statutes, or the Ordinances, or the Regulations, made under the said Act, any student of a college in the district of Murshidabad or Nadia, affiliated to the University of Calcutta as constituted under the said Act (hereinafter referred to as the said University), before the date referred to in the notification published in the *Official Gazette* under sub-section (4) of section 5 of this Act, who was studying for any examination of the said University, shall be permitted to complete his course in preparation therefor, and the said University shall hold, for such students, examinations in accordance with the Regulation in force in the said University, and shall declare results and confer degree, diploma or other academic distinction of the said University upon the qualified students on the results of the examinations.".

West Ben Act XXVIII of 1979

The Kalyani University (Amendment) Act, 1999.

(Section 18.)

Insertion of new section 55A.

18. After section 55 of the principal Act, the following section shall be inserted:—

"Special provision for continuance in office.

55A. Notwithstanding anything contained in this Act or in any other law for the time being in force, any person who was a member of any authority or body of the University on the date immediately before the date of coming into force of the Kalyani University (Amendment) Act, 1998, shall continue, and shall be deemed to have continued, to be a member of such authority or body till he ceases to be a member of such authority or body on the expiry of the term of his office as such member or, upon the creation of any office of member of any Faculty Council for post-graduate studies or Council for undergraduate studies by virtue of coming into existence thereof, till the office of such member is filled up in the prescribed manner, whichever is earlier.".

West Ben Act IX of 1998.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART IIIA—Ordinances promulgated by the Governor of West Bengal under the Constitution of India

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

West Bengal Ordinance No. IV of 1999

THE WEST BENGAL SALARIES AND ALLOWANCES (AMENDMENT) ORDINANCE, 1999.

WHEREAS it is expedient to amend the West Bengal Salaries and Allowances Act, 1952, for the purposes and in the manner hereinafter appearing, West Ben Act V of 1952

AND WHEREAS the Legislative Assembly of the State of West Bengal is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action,

The Governor is pleased, in exercise of the power conferred by clause (1) of article 213 of the Constitution of India, to make and promulgate the following Ordinance:—

Short title and commencement

1. (1) This Ordinance may be called the West Bengal Salaries and Allowances (Amendment) Ordinance, 1999.

(2) It shall be deemed to have come into force on the 27th day of November, 1999.

Amendment of section 2 of West Ben Act V of 1952

2. In clause (a) of section 2 of the West Bengal Salaries and Allowances Act, 1952 (hereinafter referred to as the principal Act),—

(1) for the words ' "Chief Minister", "Minister", ' the words ' "Chief Minister", "Deputy Chief Minister", "Minister",' shall be substituted, and

(2) for the words "the Chief Minister, a Minister,", the words "the Chief Minister, the Deputy Chief Minister, a Minister," shall be substituted

The West Bengal Salaries and Allowances (Amendment) Ordinance, 1999.

(Sections 3-6.)

Amendment of section 3

3. In section 3 of the principal Act,—

(1) in the marginal note, after the words "Chief Minister,", the words "Deputy Chief Minister," shall be inserted;

(2) in sub-section (1), after the words, letters and figures "to the Chief Minister a salary of Rs. 2,300 per month,", the words "to the Deputy Chief Minister and" shall be inserted;

(3) in sub-section (3),—

(a) after the words, letters and figures "to the Chief Minister a sumptuary allowance of Rs. 18,000 per year and", the words "to the Deputy Chief Minister and" shall be inserted, and

(b) in the proviso, after the words "the Chief Minister or", the words "the Deputy Chief Minister or" shall be inserted;

(4) in sub-section (4),—

(a) after the words "the Chief Minister", the words "and the Deputy Chief Minister" shall be inserted;

(b) in the proviso, after the words "the Chief Minister", the words "or the Deputy Chief Minister" shall be inserted.

Amendment of section 4.

4. In section 4 of the principal Act,—

(1) in the marginal note, after the words "Chief Minister", the words ", Deputy Chief Minister" shall be inserted;

(2) in sub-section (1), after the words "The Chief Minister", the words ", the Deputy Chief Minister" shall be inserted;

(3) in sub-section (2), after the words "the Chief Minister", the words "or the Deputy Chief Minister" shall be inserted.

Amendment of section 5.

5. In section 5 of the principal Act,—

(1) in the marginal note, after the words "Chief Minister", the words ", Deputy Chief Minister" shall be inserted;

(2) after the words "The Chief Minister,", the words "the Deputy Chief Minister," shall be inserted.

Amendment of section 7.

6. In section 7 of the principal Act, after the words "The Chief Minister,", the words "the Deputy Chief Minister," shall be inserted.

VINOD PANDE,
Governor of West Bengal.

The 17th December, 1999.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
Taxation

No. 4049-F.T. Calcutta, the 27th December, 1999.

NOTIFICATION

In exercise of the power conferred by sub-section (1) of section 25 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994) (hereinafter referred to as the said Act), the Governor is pleased hereby to make, after giving by notification fourteen days' notice of his intention so to do, as required by sub-section (1) of section 25 of the said Act, the following amendments in Schedule IV to the said Act:—

Amendments

In the said Act, in Schedule IV, in PART A,—

(1) for serial No. 196 in column (1) and the entry relating thereto in column (2), *substitute* the following serial No. in column (1) and entries relating thereto in column (2):—

"196. Glass bottles, glass ampoules, vials.";

(2) for serial No. 198 in column (1) and the entry relating thereto in column (2), *substitute* the following serial No. in column (1) and entries relating thereto in column (2):—

"198. Engineering goods including spare parts, components and accessories thereof but excluding those specified elsewhere in this Schedule or in any other Schedule.".

2. This notification shall come, and shall be deemed to have come into force, on the 1st day of April, 1999.

By order of the Governor,

N. BARMAN ROY,

Officer-on-Spl. Duty and ex officio
Dy. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL
FINANCE DEPARTMENT
Taxation

No 4050-F T

Calcutta, the 27th December, 1999.

NOTIFICATION

In exercise of the power conferred by sub-section (1) of section 18 of the West Bengal Sales Tax Act, 1994 (West Ben Act XLIX of 1994), the Governor is pleased hereby to make the following amendments in this department notification No. 1109-F.T., dated the 20th April, 1995, as subsequently amended (hereinafter referred to as the said notification):—

Amendments

In the said notification, in the TABLE, in PART A,—

(1) for serial No. 196 in column (1) and the entry relating thereto in column (2), *substitute* the following serial No in column (1) and entries relating thereto in column (2):—

"196. Glass bottles, glass ampoules, vials.";

(2) for serial No. 198 in column (1) and the entry relating thereto in column (2), *substitute* the following serial No in column (1) and entries relating thereto in column (2):—

"198. Engineering goods including spare parts, components and accessories thereof but excluding those specified elsewhere in this Schedule or in any other Schedule.".

2. This notification shall come, and shall be deemed to have come into force, on the 1st day of April, 1999.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio
Dy. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 4083-F.T. Calcutta, the 29th December, 1999.

NOTIFICATION

In exercise of the power conferred by sub-section (1) of section 3 of the West Bengal Building Tax Act, 1996 (West Ben. Act XIX of 1996) (hereinafter referred to as the said Act), and in supersession of this department notification No. 257-F.T., dated the 21st January, 1997, the Governor is pleased hereby to prescribe, with effect from the 1st day of January, 2000, the Inspector-General of Registration and Commissioner of Stamp Revenue, West Bengal, as referred to in this department notification No. 177-F.T., dated the 24th January, 1994, as the authority, to be referred to as the prescribed authority, for carrying out the purposes of the said Act.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty and ex officio
Dy. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No 4084-F T. Calcutta, the 29th December, 1999

NOTIFICATION

In exercise of the power conferred by sub-section (1) of section 3 of the West Bengal Building Tax Act, 1996 (West Ben Act XIX of 1996) (hereinafter referred to as the said Act), and in supersession of this department notification No 258-F T, dated the 21st January, 1997, and No 683-F T., dated the 10th March, 1997, the Governor is pleased hereby to appoint the following officers to assist the prescribed authority.—

(a) Additional Inspector-General of Registration and Additional Commissioner of Stamp Revenue, West Bengal, appointed as such by the State Government in the headquarters of the Directorate of Registration and Stamp Revenue, to be designated as the Additional Commissioner of Building Tax, West Bengal,

(b) (i) Joint Inspector-General of Registration, West Bengal, and

(ii) Joint Commissioner of Stamp Revenue, West Bengal,

appointed as such by the State Government in the headquarters of the Directorate of Registration and Stamp Revenue, to be designated as the Joint Commissioner of Building Tax, West Bengal,

(c) (i) Deputy Commissioner of Stamp Revenue (Legal), West Bengal,

(ii) Deputy Commissioner of Stamp Revenue (Audit),

(iii) Deputy Inspector-General of Registration (Headquarters), West Bengal,

appointed as such by the State Government in the headquarters of the Directorate of Registration and Stamp Revenue, to be designated as Deputy Commissioner of Building Tax, West Bengal,

(d) (i) Registrar of Assurances, Calcutta, and

(ii) Deputy Inspector-General of Registration of each Range, West Bengal,

appointed as such by the State Government under the Directorate of Registration and Stamp Revenue, to be designated as Deputy Commissioner of Building Tax, West Bengal,

(e) Assistant Commissioner of Stamp Revenue, West Bengal, appointed as such by the State Government in the headquarters of the Directorate of Registration and Stamp Revenue, to be designated as Assistant Commissioner of Building Tax, West Bengal;

(f) Registrar of each district, appointed as such by the State Government under the Directorate of Registration and Stamp Revenue, to be designated as Assistant Commissioner of Building Tax, West Bengal;

(g) (i) Additional Registrar of Assurances–II, Calcutta,

(ii) District Sub-Registrars,

(iii) Additional District Sub-Registrars, and

(iv) Sub-Registrars,

(h) District Magistrates and *ex officio* Additional Inspector-Generals of Registration, West Bengal, appointed as such by the State Government, to be designated as Additional Commissioner of Building Tax, West Bengal,

(i) Additional District Magistrates and *ex officio* Joint Inspector-Generals of Registration, West Bengal, except District Land and Land Reforms Officer-cum-Additional District Magistrate in the district of Darjeeling, appointed as such by the State Government, to be designated as Joint Commissioner of Building Tax, West Bengal, and

(j) District Land and Land Reforms Officer-cum-Additional District Magistrate in the district of Darjeeling and *ex officio* Registrar of the district of Darjeeling, appointed as such by the State Government, to be designated as the Assistant Commissioner of Building Tax, West Bengal.

2 This notification shall come into force on the 1st day of January, 2000.

By order of the Governor,

N BARMAN ROY,

Officer-on-Spl. Duty and ex officio

Dy. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 4085-F.T. Calcutta, the 29th December, 1999.

NOTIFICATION

In exercise of the power conferred by sub-section (1) of section 3 of the West Bengal Building Tax Act, 1996 (West Ben. Act XIX of 1996) (hereinafter referred to as the said Act), and in supersession of this department notification No. 259-F.T., dated the 21st January, 1997, the Governor is pleased hereby to specify the areas mentioned in column (2) of the Table below over which the prescribed authority and the officers appointed under this department notification No. 4084-F.T., dated the 29th December, 1999, to assist the prescribed authority, mentioned in column (1) of the said Table, shall exercise jurisdiction, powers and authority under the said Act.

TABLE

Prescribed authority and officers appointed to assist the prescribed authority.	Area.
(1)	(2)
1. Commissioner of Building Tax, West Bengal.	The whole of West Bengal.
2. Additional Commissioner of Building Tax, West Bengal,—	
(a) when posted at headquarters,	The whole of West Bengal.
(b) when posted outside headquarters.	The area of jurisdiction as may be specified by the Commissioner of Building Tax, West Bengal.
3. Joint Commissioner of Building Tax, West Bengal,—	
(a) when posted at headquarters,	The whole of West Bengal.
(b) when posted outside headquarters,	The area of jurisdiction as may be specified by the Commissioner of Building Tax, West Bengal.

(1)	(2)
4. Deputy Commissioner of Building Tax,—	
(a) when posted at headquarters,	The whole of West Bengal.
(b) when posted outside headquarters—	
(i) as the Registrar of Assurances, Calcutta, in the district of Calcutta,	The original jurisdiction of the High Court at Calcutta.
(ii) as Deputy Inspector-General of Registration in the areas situated in the districts.	The area of jurisdiction as may be specified by the Commissioner of Building Tax, West Bengal, excluding the area in column (2) against item (i).
5. Assistant Commissioner of Building Tax,—	
(a) when posted at headquarters,	The whole of West Bengal.
(b) when posted outside headquarters.	The area of jurisdiction as may be specified by the Commissioner of Building Tax, West Bengal.
6. Additional Assistant Commissioner of Building Tax,—	
(a) when posted as Additional Registrar of Assurances-II, Calcutta,	The original jurisdiction of the High Court at Calcutta.
(b) in all other cases.	The area of jurisdiction as may be specified by the Commissioner of Building Tax, West Bengal, excluding the area in column (2) against item (a).

2. This notification shall come into force on the 1st day of January, 2000.

By order of the Governor,

N. BARMAN ROY,

Officer-on-Spl. Duty and ex officio

Dy. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 4086-F.T. Calcutta, the 29th December, 1999.

NOTIFICATION

In exercise of the power conferred by section 21 of the West Bengal Building Tax Act, 1996 (West Ben. Act XIX of 1996), the Governor is pleased hereby to make the following amendments in the West Bengal Building Tax Rules, 1997, (hereinafter referred to as the said rules):—

Amendments

In the said rules,—

(1) in sub-rule (1) of rule 2,—

(a) after clause (a), *insert* the following clause:—

'(aa) "Additional Assistant Commissioner" means the officer appointed as Additional Assistant Commissioner of Building Tax, West Bengal, under sub-section (1) of section 3;';

(b) for clause (f), *substitute* the following clause:—

'(f) "Assessing Officer" means the officer appointed as Additional Assistant Commissioner of Building Tax, West Bengal, under sub-section (1) of section 3;';

(c) omit clause (k);

(d) for clause (n), *substitute* the following clause:—

'(n) "Joint Commissioner" means the officer appointed as Joint Commissioner of Building Tax, West Bengal, under sub-section (1) of section 3;';

(2) for rule 3, *substitute* the following rule:—

"3. Subordination of Officers appointed to assist the Commissioner.—For the purposes of these rules,—

(a) an Additional Assistant Commissioner, other than the Additional Assistant Commissioner posted as Additional Registrar of Assurances-II, Calcutta, referred to in sub-clause (i) of clause (g) of this department notification No. 4084-F.T., dated the 29th December, 1999 (hereinafter referred to as the said notification) shall be subordinate to the Assistant Commissioner, the Additional Assistant Commissioner posted as Additional Registrar of Assurances-II, Calcutta, shall be subordinate to the Deputy Commissioner, an Assistant Commissioner, other than the Assistant Commissioner referred to in clause (j) of the said notification, shall be subordinate to the Deputy Commissioner, the Assistant Commissioner referred to in clause (j) of the said notification shall be subordinate to the Additional Commissioner, a Deputy Commissioner shall be subordinate to the Joint Commissioner, a Joint Commissioner, other than the Joint Commissioner referred to in clause (i) of the said notification, shall be subordinate to the Additional Commissioner referred to in clause (a) of the said notification. The Joint Commissioner referred to in clause (i) of the said notification shall be subordinate to the Additional Commissioner referred to in clause (h) of the said notification; and

(b) an Additional Commissioner and all the other officers referred to in clause (a) shall be subordinate to the Commissioner.";

(3) for the entry in column (4) against serial No. (1) in column (1) of the Table below rule 4, *substitute* the following entry:—

"Additional Assistant Commissioner of Building Tax.";

(4) for clause (a) of sub-rule (1) of rule 13, *substitute* the following clause:—

"(a) where such order is passed by an Additional Assistant Commissioner, to the Assistant Commissioner;";

(5) in rule 18, for the words "Deputy Assistant Commissioner,", *substitute* the following words:—

"Additional Assistant Commissioner,".

2. This notification shall come into force on the 1st day of January, 2000.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty & ex officio
Dy. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No. 4087-F.T. Calcutta, the 29th December, 1999.

NOTIFICATION

In exercise of the power conferred by section 104 of the West Bengal Sales Tax Act, 1994 (West Ben. Act XLIX of 1994), the Governor is pleased hereby to make the following amendment in the West Bengal Sales Tax Rules, 1995, as subsequently amended (hereinafter referred to as the said rules):—

Amendment

In the said rules, in Chapter III, in rule 12A, in sub-rule (1), for the words ", or within sixty days from the date of coming into force of this rule,", *substitute* the words, letters and figures ", or within the 31st day of March, 2000,".

2. This notification shall come into force with immediate effect.

By order of the Governor,

N. BARMAN ROY,
Officer-on-Spl. Duty & ex officio
Dy. Secy. to the Govt. of West Bengal.

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GOVERNMENT OF WEST BENGAL

FINANCE DEPARTMENT

Taxation

No 4096-F T Calcutta, the 31st December, 1999

NOTIFICATION

In exercise of the power conferred by sub-section (1) of section 18 of the West Bengal Sales Tax Act, 1994 (West Ben Act XLIX of 1994), the Governor is pleased hereby to make the following amendments in this department notification No 1109-F T., dated the 20th April, 1995, as subsequently amended (hereinafter referred to as the said notification):—

Amendments

In the said notification, in the Table,—

(A) in Part A,—

(1) for the entries in column (2) and column (3) against serial No. 3 in column (1), *substitute* the following entries in column (2) and column (3) respectively:—

"Aluminium in all its forms, namely, aluminium ingots, slabs, bars, rods, pipes, tubes, wires, coils, sheets, plates, circles, sections, channels, angles, joists, extrusions, including aluminium scraps, but excluding aluminium foils. Eight";

(2) in the entry in column (3) against serial No. 18 in column (1), for the word "Five", *substitute* the word "Eight";

(3) in the entries in column (3) against serial No. 24 in column (1),—

(a) against item (iii) in column (2), for the word "Five", *substitute* the word "Eight", and

(b) against item (iv) in column (2), for the word "Five", *substitute* the word "Eight";

(4) in the entry in column (3) against serial No. 26 in column (1), for the word "Seven", *substitute* the word "Twelve";

(5) in the entry in column (3) against item (ii) in column (2) against serial No. 37 in column (1), for the word "Two", *substitute* the word "Four";

(6) in the entry in column (3) against serial No. 40 in column (1), for the word "Seven", *substitute* the word "Eight";

(7) in the entry in column (3) against serial No. 52 in column (1), for the word "Seven", *substitute* the word "Eight";

(8) in the entry in column (3) against serial No. 58 in column (1), for the word "Three", *substitute* the word "Four";

(9) in the entry in column (3) against serial No. 65 in column (1), for the word "Four", *substitute* the word "Eight";

(10) against serial No. 68 in column (1), for item (ii) in column (2) and the entry relating thereto in column (3), *substitute* the following items in column (2) and entries relating thereto in column (3) respectively:—

"(ii) Cellular phone;	Twelve
(iii) Pager.	Eight";

(11) in the entry in column (3) against item (b) in column (2) against serial No. 74 in column (1), for the word "Seven", *substitute* the word "Eight";

(12) in the entry in column (3) against serial No. 75 in column (1), for the word "Five", *substitute* the word "Eight";

(13) in the entry in column (3) against serial No. 79 in column (1), for the word "Five", *substitute* the word "Twelve";

(14) for the entries in column (2) and column (3) against serial No. 86 in column (1), *substitute* the following entries in column (2) and column (3) respectively:—

"Cotton yarn and all non-cotton yarns including pure silk yarn.	Four";

(15) in the entry in column (3) against serial No. 90 in column (1), for the word "Seven", *substitute* the word "Eight";

(16) in the entry in column (3) against item (ii) in column (2) against serial No. 92 in column (1), for the word "Four", *substitute* the word "Twelve";

(17) for the entries in column (2) and column (3) against serial No. 93 in column (1), *substitute* the following entries in column (2) and column (3) respectively:—

"(i) Caustic soda and lime;	Eight
(ii) Slack wax and paraffin.	Five";

(18) in the entry in column (3) against item (ii) in column (2) against serial No. 99 in column (1), for the word "Five", *substitute* the word "Twelve";

(19) in the entry in column (3) against serial No. 100 in column (1), for the word "Seven", *substitute* the word "Twelve";

(20) in the entry in column (3) against serial No. 110 in column (1), for the word "Seven", *substitute* the word "Twelve";

(21) in the entry in column (3) against serial No. 119 in column (1), for the word "Four", *substitute* the word "Eight";

(22) against serial No. 122 in column (1), for item (ii) in column (2) and the entry relating thereto in column (3), *substitute* the following item in column (2) and entry relating thereto in column (3) respectively:—

"Sheet made of plastic or any other synthetic substance.	Seven";

(23) for the entries in column (2) and column (3) against serial No. 123 in column (1), *substitute* the following entries in column (2) and column (3) respectively:—

"Pipe and pipe fittings of all varieties including casing.	Seven";

(24) for the entry in column (2) against serial No. 124 in column (1), *substitute* the following entry:—

"Household wares of all varieties and descriptions, that is to say, kitchen implements, buckets, tumblers, receptacles, tiffin boxes, made of plastic, but excluding those plastic goods specified elsewhere in this Schedule or in any other Schedule.";

(25) in the entry in column (3) against serial No. 133 in column (1), for the word "Four", *substitute* the word "Twelve";

(26) for the entries in column (2) and column (3) against serial No. 134 in column (1), *substitute* the following entries in column (2) and column (3) respectively:—

"(i) Electronic sales register;	Five
(ii) Calculator.	Twelve";

(27) for the entries in column (2) and column (3) against serial No. 144 in column (1), *substitute* the following entries in column (2) and column (3) respectively:—

"(i) Electronic toys including video games, electronic game and electronic game kit;	Twelve
(ii) Toys other than those referred to in item (i) and also excluding those specified in Schedule I or Schedule VIIIA.	Ten";

(28) in the entry in column (3) against serial No. 146 in column (1), for the word "Seven", *substitute* the word "Eight";

(29) in the entry in column (3) against serial No. 148 in column (1), for the word "Seven", *substitute* the word "Eight";

(30) *omit* the entries in column (2) and column (3) against serial No. 152 in column (1);

(31) in the entry in column (3) against serial No. 153 in column (1), for the word "Five", *substitute* the word "Eight";

(32) for the entries in column (2) and column (3) against serial No. 154 in column (1), *substitute* the following entries in column (2) and column (3) respectively:—

"(i) Bamboo;	Eight
(ii) Cane.	Five";

(33) in the entry in column (3) against serial No. 154A in column (1), for the word "Seven", *substitute* the word "Eight";

(34) in the entry in column (3) against serial No. 162 in column (1), for the word "Seven", *substitute* the word "Eight";

(35) in the entry in column (3) against serial No. 164 in column (1), for the word "Four", *substitute* the word "Twelve";

(36) for the entries in column (2) and column (3) against serial No. 170 in column (1), *substitute* the following entries in column (2) and column (3) respectively:—

"Hosiery goods of all varieties and descriptions.	Four";

(37) in the entry in column (3) against serial No. 174 in column (1), for the word "Five", *substitute* the word "Eight";

(38) for the entries in column (2) and column (3) against serial No. 177 in column (1), *substitute* the following entries in column (2) and column (3) respectively:—

"Bicycle, tricycle, and cycle rickshaw, and spare parts, accessories and components thereof.	Four";

(39) for the entries in column (2) and column (3) against serial No. 183 in column (1), *substitute* the following entries in column (2) and column (3) respectively:—

"(i) Belting of all varieties and description;	Five
(ii) Hose of all varieties and descriptions.	Eight";

(40) in the entry in column (3) against serial No. 195 in column (1), for the word "Five", *substitute* the word "Eight";

(41) in the entry in column (3) against serial No. 198 in column (1), for the word "Seven", *substitute* the word "Eight";

(42) in the entry in column (3) against serial No. 199 in column (1), for the word "Three", *substitute* the word "Eight";

(43) for the entries in column (2) and column (3) against serial No. 201 in column (1), *substitute* the following entries in column (2) and column (3) respectively:—

"Feed for cattle or pig including feed additives like nutrients, medicines or supplements of such feed.	Four";

(44) for the entries in column (2) and column (3) against serial No. 202 in column (1), *substitute* the following entries in column (2) and column (3) respectively:—

"Poultry feed, prawn feed and fish feed including feed additives like nutrients, medicines or supplements of all such feeds.	Four";

(45) in the entry in column (3) against serial No. 203 in column (1), for the word "Five", *substitute* the word "Eight";

(46) in the entry in column (3) against serial No. 204 in column (1), for the word "Five", *substitute* the word "Eight";

(47) in the entry in column (3) against serial No. 205 in column (1), for the word "Seven", *substitute* the word "Eight";

(48) for serial No. 206 in column (1) and the entries relating thereto in column (2) and column (3), *substitute* the following serial Nos. in column (1) and entries relating thereto in column (2) and column (3) respectively:—

"206.	Agricultural implements except those specified elsewhere in this Schedule or in any other Schedule.	Four
207.	Branded bread, branded bun, pizza-bread and bread containing any type of fruit or vegetable.	Four
208.	Country liquor, *ganja*, opium and *bhang*.	Twenty
209.	Charcoal, that is to say, charred wood used for fuel.	Four
210.	Molasses.	Twenty
211.	Pasteurised milk.	Four
212.	Rectified spirit.	Twenty
213.	Oil cake, that is to say, cake or mass of oil seeds which is left after the oil has been extracted.	Four
214.	Branded salt.	Four
215.	Sweetmeat, other than cake, pastry and biscuit, but including curd.	Eight
216.	Salted cooked food made wholly or principally of flour, *atta*, *suji* or *bason*, locally known as *nonta khabar*, that is to say, *singara*, *nimki*, *kachuri*, *khasta kachuri*, *luchi*, *radhaballavi*, and *dalpuri*.	Eight
217.	Solar thermal device, solar photovoltaic device and combination of solar thermal device and photovoltaic device.	Four
218.	Garlic and ginger.	Four
219.	Zinc in all its forms, namely, zinc ingots, slabs, bars, rods and scraps.	Eight
220.	Surgical instruments.	Eight
221.	Water tank and storage tank of all varieties and descriptions.	Seven
222.	Glassware other than those specified elsewhere in this Schedule or in any other Schedule.	Twelve
223.	Raw wool.	Four
224.	Sewing thread.	Eight
225.	Ferro alloys and super alloys.	Eight
226.	Plastic goods other than those specified elsewhere in this Schedule or in any other Schedule.	Twelve
227.	Enamelled utensils and all utensils made of plastic or aluminium, other than those specified elsewhere in this Schedule or in any other Schedule.	Four
228.	Items of goods not specified by name or description, other than those specified in Schedule I or Schedule VIIIA.	Twelve";

(B) in Part B,—

(1) in the entry in column (3) against serial No. 1 in column (1), for the word "Twelve", *substitute* the word "Twenty";

(2) in the entry in column (3) against serial No. 3 in column (1), for the words "Twelve decimal eight five", *substitute* the word "Twenty";

(3) in the entry in column (3) against serial No. 5 in column (1), for the words "Ten decimal nine one", *substitute* the words "Twelve decimal five five";

(4) in the entry in column (3) against serial No. 6 in column (1), for the words "Ten decimal three six", *substitute* the word "Twenty".

2 This notification shall come into force on the 1st day of January, 2000.

By order of the Governor,

N BARMAN ROY,

Officer-on-Spl. Duty and ex officio

Dy Secy. to the Govt. of West Bengal.

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PART IIIA—Ordinances promulgated by the Governor of West Bengal under the Constitution of India.

GOVERNMENT OF WEST BENGAL

LAW DEPARTMENT

Legislative

West Bengal Ordinance No. V of 1999

THE WEST BENGAL SALES TAX (SECOND AMENDMENT) ORDINANCE, 1999.

WHEREAS it is expedient to amend the West Bengal Sales Tax Act, 1994, for the purposes and in the manner hereinafter appearing; West Ben Act XLIX of 1994

AND WHEREAS the Legislative Assembly of the State of West Bengal is not in session and the Governor is satisfied that circumstances exist which render it necessary for him to take immediate action;

The Governor is pleased, in exercise of the power conferred by clause (1) of article 213 of the Constitution of India, to make and promulgate the following Ordinance:—

Short title and commencement

1. (1) This Ordinance may be called the West Bengal Sales Tax (Second Amendment) Ordinance, 1999.

(2) It shall come into force on the 1st day of January, 2000.

The West Bengal Sales Tax (Second Amendment) Ordinance, 1999.

(Sections 2-6.)

Amendment of section 16 of West Ben. Act XLIX of 1994

2. In the proviso to section 16 of the West Bengal Sales Tax Act, 1994 (hereinafter referred to as the principal Act), after clause (a), the following clause shall be inserted:—

"(aa) sales of motor spirit as referred to in serial No. 5 of Part B of Schedule IV, or".

Amendment of section 17

3. In section 17 of the principal Act, in sub-section (2), for clause (h), the following clause shall be substituted:—

"(h) eight *per centum* of such part of his taxable turnover of sales as represents sales referred to in sub-clause (c) of clause (30) of section 2;".

Insertion of new section 17E

4. After section 17D of the principal Act, the following section shall be inserted:—

"Compounded rate of tax on sales of sweetmeat and certain salted cooked food.

17E. (1) Subject to such conditions and restrictions as may be prescribed, any registered dealer selling—

(a) sweetmeat, other than cake, pastry and biscuit, or

(b) salted cooked food made wholly or principally of flour, *atta, suji,* or *bason,* locally known as *nonta khabar,* that is to say, *singara, nimki, kachuri, khasta kachuri, luchi, radhaballavi,* and *dalpuri,*

and having a gross turnover of sales of goods referred to in clause (a), or clause (b), or both, in a year not exceeding ten lakh rupees in the immediately preceding year, may, at his option, pay the tax for each quarter or part of a quarter of the following year in lieu of tax payable under section 17, section 16 or section 16A, on sales of such goods at such compounded rate, not exceeding ten thousand rupees per quarter or part of a quarter of the year, as may be prescribed, and different rates may be prescribed for different slabs of turnover of sales.

(2) The tax payable at a compounded rate referred to in sub-section (1) shall be paid by the dealer referred to in that sub-section into the Reserve Bank of India or a Government Treasury in such manner, or by such date, as may be prescribed.

(3) Any dealer who intends to opt for payment under sub-section (1) shall exercise his option by making an application to the Commissioner in such manner, and by such date, as may be prescribed.".

Amendment of section 21

5. In section 21 of the principal Act, in sub-section (1), for the words "four *per centum*", the words "eight *per centum*" shall be substituted.

Insertion of new section 43A

6. After section 43 of the principal Act, the following section shall be inserted:—

"Cessation of application of the provisions of section 39, section 40, section 41, section 42 and section 43, and power of the State Government to reinforce such provisions

43A. Notwithstanding anything contained elsewhere in this Act, the provisions of—

(a) section 39 and the rules made thereunder shall, in respect of a newly set up small-scale industrial unit which starts production of goods for the first time on or after the first day of January, 2000,

(b) section 40, or section 41, and the rules made thereunder, shall, in respect of a newly set up industrial unit which is established and commissioned on or after the first day of January, 2000, or in respect of an existing industrial unit which starts commercial production in its expanded portion on or after the first day of January, 2000, as the case may be,

The West Bengal Sales Tax (Second Amendment) Ordinance, 1999.

(Section 6.)

(c) section 42 shall, in respect of a closed industrial unit which is rehabilitated or revived on or after the first day of January, 2000, and

(d) section 43 shall, in respect of a sick industrial unit which is rehabilitated or revived on or after the first day of January, 2000,

cease to apply with effect from the first day of January, 2000:

Provided that subject to the restrictions and conditions as the State Government may from time to time specify by notification, the provisions of this section shall not apply—

(i) in the case of newly set up small-scale industrial units in West Bengal which are registered with the Directorate of Cottage and Small Scale Industries, Government of West Bengal, on or before the date of coming into force of the West Bengal Sales Tax (Second Amendment) Ordinance, 1999 and start production for the first time on or before the thirtieth day of June, 2000;

(ii) in the case of newly set up industrial units in West Bengal, other than those referred to in clause (i), or expanded portions of existing industrial units in West Bengal, which are registered under the West Bengal Incentive Scheme, 1993, or the West Bengal Incentive Scheme, 1999, with the Directorate of Industries, Government of West Bengal, on any date before the first day of January, 2000; or

(iii) in the case of sick or closed industrial units in West Bengal—

(A) where any scheme relating to revival or rehabilitation of such industrial units has been sanctioned by the Board for Industrial and Financial Reconstruction (BIFR) established under the Sick Industrial Companies (Special Provisions) Act, 1985, on any date before the first day of January, 2000, or 1 of 1986

(B) where the Industrial Reconstruction Department, Government of West Bengal, has recommended in favour of such industrial units assistance under the West Bengal Incentive Scheme, 1993, or the West Bengal Incentive Scheme, 1999, to the Directorate of Industries, Government of West Bengal, on any date before the first day of January, 2000:

Provided further that where the State Government considers it necessary so to do in the public interest, it may, in respect of any industrial unit referred to in clause (a), clause (b), clause (c) and clause (d) of this section, bring into force the provisions of section 39, or section 40, or section 41, or section 42, or section 43, and the rules made thereunder, retrospectively or prospectively, with effect from such date as the State Government may, by notification, specify, and different dates may be specified for different provisions as aforesaid.

Explanation.—For the removal of doubt, it is hereby declared that a newly set up small-scale industrial unit, or a newly set up industrial unit, or an existing industrial unit for its expanded portion, or a sick or closed industrial unit after being rehabilitated or revived, which has enjoyed, or has been entitled to enjoy, before the first day of January, 2000, the benefit of tax holiday under section 39 and the rules made thereunder, the benefit of deferment of payment of tax or remission of tax under section 40, or section 41, or section 42, or section 43, and the rules made thereunder, as the case may be, shall continue to enjoy, or shall continue to be entitled to enjoy, such benefit in accordance with such provisions.".

The West Bengal Sales Tax (Second Amendment) Ordinance, 1999

(Section 7.)

Amendment of Schedule I

7. In Schedule I of the principal Act,—

(1) the entries in column (2) and column (3) against serial No. 2 in column (1) shall be omitted;

(2) for the entries in column (2) against serial No 4 in column (1), the following entries shall be substituted:—

"Unbranded bread or unbranded bun";

(3) the entry in column (2) against serial No. 12 in column (1) shall be omitted,

(4) the entry in column (2) against serial No. 13 in column (1) shall be omitted;

(5) the entry in column (2) against serial No. 15 in column (1) shall be omitted,

(6) the entry in column (2) against serial No. 18 in column (1) shall be omitted,

(7) for the entries in column (2) against serial No. 19 in column (1), the following entries shall be substituted:—

"*Tari* and *Pachwai.*";

(8) the entry in column (2) against serial No. 20 in column (1) shall be omitted;

(9) for the entry in column (2) against serial No. 30 in column (1), the following entry shall be substituted:—

"Enamelled spittoons, urinals and bed pans";

(10) in the entry in column (2) against serial No. 41 in column (1), the words "and molasses" shall be omitted;

(11) the entry in column (2) against serial No. 45 in column (1) shall be omitted;

(12) for the entry in column (2) against serial No. 55 in column (1), the following entry shall be substituted:—

"Fresh milk";

(13) in the entries in column (2) against serial No. 57 in column (1), the words "and rectified spirit" shall be omitted;

(14) the entry in column (2) against serial No. 61 in column (1) shall be omitted;

(15) for the entry in column (2) against serial No 71 in column (1), the following entry shall substituted:—

"Unbranded salt";

(16) the entry in column (2) against serial No. 74 in column (1) shall be omitted,

(17) the entry in column (2) against serial No 76 in column (1) shall be omitted,

(18) the entries in column (2) against serial No. 77 in column (1) shall be omitted;

(19) against serial No. 86 in column (1),—

(a) for the entry in column (2), the following entry shall be substituted:—

"Fresh vegetable.", and

(b) the entry in column (3) shall be omitted.

The West Bengal Sales Tax (Second Amendment) Ordinance, 1999.

(*Section 8.*)

Amendment of Schedule IV

8. In Schedule IV of the principal Act, in Part A,—

(1) in the entry in column (2) against serial No. 82 in column (1), after the words "other than", the word "utensils," shall be inserted;

(2) for the entry in column (2) against serial No. 86 in column (1), the following entries shall be substituted:—

"Cotton yarn and all non-cotton yarns including pure silk yarn.";

(3) for the entries in column (2) against serial No. 93 in column (1), the following entries shall be substituted:—

"(i) Caustic soda and lime;

(ii) Slack wax and paraffin.";

(4) in the entry in column (2) against serial No. 122 in column (1), the words, letter and brackets "(d) water tank," shall be omitted;

(5) for the entries in column (2) against serial No. 123 in column (1), the following entry shall be substituted:—

"Pipe and pipe fittings of all varieties including casing.";

(6) for the entry in column (2) against serial No. 124 in column (1), the following entry shall be substituted:—

"Household wares of all varieties and descriptions, that is to say, kitchen implements, buckets, tumblers, receptacles, tiffin boxes made of plastic, but excluding those plastic goods specified elsewhere in this Schedule or in any other Schedule.";

(7) for the entry in column (2) against serial No. 144 in column (1), the following entries shall be substituted:—

"(i) Electronic toys including video game, electronic game and electronic game kit;

(ii) Toys other than those referred to in item (i) and also excluding those specified in any other Schedule.";

(8) the entries in column (2) against serial No. 152 in column (1) shall be omitted;

(9) for the entry in column (2) against serial No. 170 in column (1), the following entry shall be substituted:—

"Hosiery goods of all varieties and descriptions.";

(10) for the entries in column (2) against serial No. 177 in column (1), the following entries shall be substituted:—

"Bicycle, tricycle, and cycle rickshaw, and spare parts, accessories and components thereof.";

(11) for the entry in column (2) against serial No. 201 in column (1), the following entry shall be substituted:—

"Feed for cattle or pig including feed additives like nutrients, medicines or supplements of such feed.";

(12) for the entry in column (2) against serial No. 202 in column (1), the following entries shall be substituted:—

"Poultry feed, prawn feed and fish feed including feed additives like nutrients, medicines, or supplements of all such feeds.";

(13) for serial No. 206 in column (1) and the entry relating thereto in column (2), the following serial Nos. in column (1) and entries relating thereto in column (2) shall be substituted:—

"206. Agricultural implements except those specified elsewhere in this Schedule or in any other Schedule.

207. Branded bread, branded bun, pizza-bread and bread containing any type of fruit or vegetable.

208. Country liquor, *ganja*, opium and *bhang*.

The West Bengal Sales Tax (Second Amendment) Ordinance, 1999.

(*Section 9*)

209 Charcoal, that is to say, charred wood used for fuel

210 Molasses

211 Pasteurised milk

212 Rectified spirit

213 Oil cake, that is to say, cake or mass of oil seeds which is left after the oil has been extracted

214 Branded salt

215 Sweetmeat, other than cake, pastry and biscuit, but including curd

216 Salted cooked food made wholly or principally of flour, *atta*, *suji* or *bason*, locally known as *nonta khabar*, that is to say, *singara*, *nimki*, *kachuri*, *luchi*, *radhaballavi* and *dalpuri*

217 Solar thermal device, solar photovoltaic device and combination of solar thermal device and photovoltaic device

218 Garlic and ginger

219 Zinc in all its forms, namely, zinc ingots, slabs, bars, rods and scraps

220 Surgical instruments

221 Water tank and storage tank of all varieties and descriptions

222 Glassware other than those specified elsewhere in this Schedule or in any other Schedule

223 Raw wool

224 Sewing thread

225 Ferro alloys and super alloys

226 Plastic goods other than those specified elsewhere in this Schedule or in any other Schedule

227 Enamelled utensils and all utensils made of plastic or aluminium, other than those specified elsewhere in this Schedule or in any other Schedule

228 Items of goods not specified by name or description, other than those specified in Schedule I or Schedule VIIIA"

Amendment of Schedule VIIIA

9. In Schedule VIIIA of the principal Act,—

(1) for the entries in sub-column (a) and sub-column (b) of column (3), and column (4), against serial No. 1 in column (1), the following entries shall be substituted in sub-column (a) and sub-column (b) of column (3), and column (4) respectively.—

"Four Twelve Eight",

(2) for the entries in sub-column (a) and sub-column (b) of column (3) against serial No 4 in column (1), the following entries shall be substituted in sub-column (a) and sub-column (b) of column (3) respectively —

"Four Twelve",

(3) for the entries in sub-column (a) and sub-column (b) of column (3) against serial No 5 in column (1), the following entries shall be substituted in sub-column (a) and sub-column (b) of column (3) respectively.—

"Three Eight",

The West Bengal Sales Tax (Second Amendment) Ordinance, 1999.

(*Section 9.*)

(4) for the entries in sub-column (a) and sub-column (b) of column (3) against serial No. 7A in column (1), the following entries shall be substituted in sub-column (a) and sub-column (b) of column (3) respectively:—

"Three Eight";

(5) for the entries in sub-column (a) and sub-column (b) of column (3), and column (4), against serial No. 8 in column (1), the following entries shall be substituted in sub-column (a) and sub-column (b) of column (3), and column (4) respectively:—

"Three Eight Five";

(6) for the entries in sub-column (a) and sub-column (b) of column (3) against serial No. 9 in column (1), the following entries shall be substituted in sub-column (a) and sub-column (b) of column (3) respectively:—

"Two Four";

(7) for the entries in sub-column (a) and sub-column (b) of column (3) against serial No. 12 in column (1), the following entries shall be substituted in sub-column (a) and sub-column (b) of column (3) respectively:—

"Three Four";

(8) for the entries in sub-column (b) of column (3), and column (4), against serial No. 13 in column (1), the following entries shall be substituted in sub-column (b) of column (3), and column (4) respectively:—

"Eight Seven";

(9) for the entries in sub-column (a) and sub-column (b) of column (3) against serial No. 15 in column (1), the following entries shall be substituted in sub-column (a) and sub-column (b) of column (3) respectively:—

"Three Eight".

CALCUTTA,
The 30th December, 1999.

VINOD PANDE,
Governor of West Bengal.

By order of the Governor,

S. MAITRA,
Special Officer & ex officio
Jt. Secy. to the Govt. of West Bengal.

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